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**Presented pursuant to Section 3 of the Comptroller and Auditor
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Office of Public Works
nó tríd an bpost ó
FOILSEACHÁIN RIALTAIS, AN RANNÓG POST-TRÁCHTA,
51 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2,

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State Laboratory
(Teil: 01 - 6476834/35/36/37; Fax: 01 - 6476843)

69

Secret Service

nó trí aon díoltóir leabhar.

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Office of the Attorney General
DUBLIN
PUBLISHED BY THE STATIONERY OFFICE

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Office of the Director of Public Prosecutions
To be purchased directly from the
GOVERNMENT PUBLICATIONS SALE OFFICE,
SUN ALLIANCE HOUSE, MOLESWORTH STREET, DUBLIN 2,

81

Valuation Office
or by mail order from
GOVERNMENT PUBLICATIONS, POSTAL TRADE SECTION,
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Price €13.00



The Annual Report of the Comptroller and Auditor General and the Appropriation Accounts is published in two Volumes.

- Volume 1, contains the Report of the Comptroller and Auditor General on matters arising from his audit of the Appropriation Accounts for 2002.
- Volume 2, this volume, contains the individual Appropriation Accounts for 2002 with the audit certificate of the Comptroller and Auditor General on each account.

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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 2002 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 Accounting Officers

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

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

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

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

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

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

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

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

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

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

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

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

Statement of Accounting Policies and Principles

1. Basis of Accounts

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

2. Reporting Period

The Reporting period is the year ended 31 December 2002.

3. Receipts

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

4. Payments

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

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

5. Closing Accruals

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

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

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

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

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

6. Stocks

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

7. Operating Cost Statement

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

8. Statement of Assets and Liabilities

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

9. Statement of Capital Assets

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

- (a) assets worth less than €1,270 acquired prior to 31 December 1994, and assets worth less than €318 acquired from 1 January 1995 onwards.
- (b) heritage assets, the value of which cannot be adequately expressed in financial terms.

(ii) Valuation of Assets

Land and Buildings

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

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

Equipment, Furniture and Fittings

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

Other assets

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

(iii) Depreciation

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

Furniture and Fittings and Telecommunications Equipment - 10%

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

Land is not depreciated

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

10. Statement of Capital Assets Under Development

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

11. Net Liability to the Exchequer

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

12. Commitments

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

13. Superannuation

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

14. Foreign Currency Transactions

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

15. Notes to Accounts - General Principles

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

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

Public Services Appropriation Accounts, 2002 Summary (Euro)

No. of Vote	SERVICE	Estimated Expenditure (Gross) €000	Estimated Appropriations in Aid €000	Net Supply Grant €000
1	President's Establishment	1,985	-	1,985
2	Houses of the Oireachtas and the European Parliament	77,629	421	77,208
3	Department of the Taoiseach	35,959	10	35,949
4	Ordnance Survey Ireland	2,719	1,669	1,050
5	Central Statistics Office	54,977	518	54,459
6	Office of the Minister for Finance	118,944	711	118,233
7	Superannuation and Retired Allowances	214,362	24,983	189,379
8	Office of the Comptroller and Auditor General	8,413	2,222	6,191
9	Office of the Revenue Commissioners	318,221	31,406	286,815
10	Office of Public Works	395,206	14,575	380,631
11	State Laboratory	6,392	100	6,292
12	Secret Service	900	-	900
13	Office of the Attorney General	11,915	13	11,902
14	Office of the Director of Public Prosecutions	24,962	7	24,955
15	Valuation Office	9,430	1,333	8,097
16	Civil Service Commission	11,282	1	11,281
17	Office of the Ombudsman	5,021	-	5,021
18	Office of the Chief State Solicitor	29,347	189	29,158
19	Office of the Minister for Justice, Equality and Law Reform	246,014	10,402	235,612
20	Garda Síochána	954,788	27,654	927,134
21	Prisons	333,002	1,138	331,864
22	Courts	91,056	6,144	84,912
23	Land Registry and Registry of Deeds	31,127	-	31,127
24	Charitable Donations and Bequests	401	-	401
25	Environment and Local Government	2,853,534	34,453	2,819,081
26	Office of the Minister for Education and Science	334,278	953	333,325
27	First-Level Education	1,741,290	67,348	1,673,942
28	Second-Level and Further Education	1,946,898	77,585	1,869,313
29	Third-Level and Further Education	1,461,532	52,743	1,408,789
30	Communications, Marine and Natural Resources	458,139	131,910	326,229
31	Agriculture and Food	1,348,703	460,717	887,986
32	Transport	1,547,425	20,427	1,526,998
33	Health and Children	8,357,595	1,155,734	7,201,861
34	Enterprise, Trade and Employment	1,279,954	138,597	1,141,357
35	Arts, Sport and Tourism	379,703	10,254	369,449
36	Defence	762,887	8,116	754,771
37	Army Pensions	140,029	4,190	135,839
38	Foreign Affairs	172,707	508	172,199
39	International Co-operation	372,033	127	371,906
40	Social and Family Affairs	5,226,389	127,823	5,098,566
41	An Chomhairle Ealaíon	47,669	-	47,669
42	Oifig an Aire Gnóthaí Pobail, Tuathie agus Gaeltachta	383,094	65,502	317,592
43	National Gallery	10,752	636	10,116
44	Flood Relief	13,564	-	13,564
		31,822,227	2,481,119	29,341,108

Actual Expenditure Gross €000	Appropriations in Aid Realised €000	Net Expenditure €000	Outturn (Gross) compared €000	Appropriations in Aid compared €000	Amount to be Surrendered €000	Exchequer Extra Receipts		No. of Vote
						Estimated €000	Realised €000	
1,758	-	1,758	227	-	227			1
74,663	458	74,205	2,966	(37)	3,003			2
28,601	198	28,403	7,358	(188)	7,546			3
2,690	1,918	772	29	(249)	278			4
54,900	443	54,457	77	75	2			5
97,954	1,068	96,886	20,990	(357)	21,347		1	6
192,674	33,275	159,399	21,688	(8,292)	29,980			7
7,805	2,416	5,389	608	(194)	802			8
310,013	34,838	275,175	8,208	(3,432)	11,640		837	9
386,496	16,769	369,727	8,710	(2,194)	10,904			10
6,148	215	5,933	244	(115)	359			11
362	-	362	538	-	538			12
10,017	1	10,016	1,898	12	1,886			13
23,523	87	23,436	1,439	(80)	1,519			14
7,603	1,706	5,897	1,827	(373)	2,200			15
11,070	21	11,049	212	(20)	232			16
4,509	-	4,509	512	-	512			17
29,244	480	28,764	103	(291)	394		6	18
235,047	7,945	227,102	10,967	2,457	8,510	205	729	19
953,086	28,520	924,566	1,702	(866)	2,568	18,500	20,770	20
332,542	1,328	331,214	460	(190)	650			21
90,817	6,226	84,591	239	(82)	321	29,190	38,838	22
30,404	-	30,404	723	-	723	46,780	46,106	23
307	-	307	94	-	94			24
2,806,464	34,952	2,771,512	47,070	(499)	47,569		1,396	25
316,949	5,782	311,167	17,329	(4,829)	22,158		1	26
1,737,094	70,649	1,666,445	4,196	(3,301)	7,497			27
1,930,540	109,528	1,821,012	16,358	(31,943)	48,301			28
1,405,869	3,779	1,402,090	55,663	48,964	6,699			29
432,761	145,223	287,538	25,378	(13,313)	38,691		1,017	30
1,348,296	461,158	887,138	407	(441)	848		6,958	31
1,543,250	22,940	1,520,310	4,175	(2,513)	6,688		3,915	32
8,353,213	1,182,008	7,171,205	4,382	(26,274)	30,656			33
1,219,294	112,139	1,107,155	60,660	26,458	34,202	5,578	4,986	34
365,138	615	364,523	14,565	9,639	4,926			35
724,537	11,619	712,918	38,350	(3,503)	41,853		13,765	36
136,715	4,909	131,806	3,314	(719)	4,033			37
161,499	1,506	159,993	11,208	(998)	12,206	26,000	29,382	38
339,940	554	339,386	32,093	(427)	32,520			39
5,199,434	128,513	5,070,921	26,955	(690)	27,645		532	40
47,669	-	47,669	-	-	-			41
355,127	56,140	298,987	27,967	9,362	18,605			42
10,690	635	10,055	62	1	61			43
13,545	-	13,545	19	-	19			44
31,340,257	2,490,561	28,849,696	481,970	(9,442)	491,412	126,253	169,239	

PRESIDENT'S ESTABLISHMENT

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted, for the salaries and expenses of the Office of the Secretary to the President, for certain other expenses of the President's Establishment and for certain grants.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	1,115	1,012	-
A.2. TRAVEL AND SUBSISTENCE	180	70	38
A.3. INCIDENTAL EXPENSES	74	95	(4)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	114	116	(20)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	140	184	(2)
OTHER SERVICE			
B. - CENTENARIANS' BOUNTY	<u>362</u>	<u>281</u>	<u>(13)</u>
Total	<u>1,985</u>	<u>1,758</u>	<u>(1)</u>
SURPLUS TO BE SURRENDERED	€227,425		

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			1,758
Changes in Capital Assets			
Purchases Cash	(125)		
Depreciation	<u>85</u>	(40)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(82)		
Decrease in Stock	<u>31</u>	<u>(51)</u>	<u>(91)</u>
Direct Expenditure			1,667
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>5,240</u>
Operating Cost			<u>6,907</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			231
Current Assets			
Stocks (Note 8)		20	
Prepayments		48	
PMG Balance and Cash	132		
Orders Outstanding	<u>(84)</u>	48	
Net Liability from the Exchequer (Note 4)		<u>5</u>	
Total Current Assets		<u>121</u>	
Less Current Liabilities			
Accrued Expenses		47	
Other Credit Balances:			
Due to State (Note 9)	45		
Payroll Deductions	<u>8</u>	<u>53</u>	
Total Current Liabilities		<u>100</u>	
Net Current Assets			<u>21</u>
Net Assets			<u>252</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2002	446	174	620
Additions	<u>125</u>	<u>4</u>	<u>129</u>
Gross Assets at 31 December 2002	<u>571</u>	<u>178</u>	<u>749</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2002	309	124	433
Depreciation for the year	<u>67</u>	<u>18</u>	<u>85</u>
Cumulative Depreciation at 31 December 2002	<u>376</u>	<u>142</u>	<u>518</u>
Net Assets at 31 December 2002	<u>195</u>	<u>36</u>	<u>231</u>

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 2002

	€000	€000
Surplus to be surrendered		227
Exchequer Grant Undrawn		<u>(232)</u>
Net Liability from the Exchequer		<u>(5)</u>
Represented by:		
Debtors		
Net PMG position and cash		48
Creditors		
Due to State	(45)	
Credit Balances: Suspense	<u>(8)</u>	<u>(53)</u>
		<u>(5)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	103	The saving arose in part due to reduced overtime costs and as a result of staff vacancies for part of the year.
A.2.	110	The saving arose for the most part due to reduced travel commitments in 2002.
A.3.	(21)	The excess arose for the most part due to increased training and development costs, and an increase in the utilisation of photography services.
A.5.	(44)	The excess arose as an IT upgrade project planned for 2003 was brought forward due to equipment failure.
B.	81	The saving arose as the number of persons qualifying for the Centenarians' Bounty was less than expected.

6 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more
	€			€
Higher, special or additional duties	29,302	8	3	10,375
Overtime and extra attendance	<u>20,717</u>	15	-	-
Total extra remuneration	<u>50,019</u>			

7 MISCELLANEOUS ITEMS

Awards totalling €1,911 were paid to 24 staff members under the scheme for recognition of exceptional performance.

The Net Allied Services expenditure of €5,240,000, 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	85
7	Superannuation and Retired Allowances	138
10	Office of Public Works	2,956
20	Garda Síochána	498
26	Defence	286
38	Foreign Affairs	461
	Central Fund (Emoluments and allowances of President, pensions of former Presidents and widow of former President)	816
		<u>5,240</u>

8 STOCKS

Stocks at 31 December 2002 comprise:

	€000
Stationery	15
IT Consumables	3
Miscellaneous	<u>2</u>
	<u>20</u>

9 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Pay Related Social Insurance	8
Income Tax	34
Pensions	<u>3</u>
	<u>45</u>

THOMAS CONSIDINE
Accounting Officer
DEPARTMENT OF FINANCE
28 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the President's Establishment for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL
Comptroller and Auditor General
10 September 2003

HOUSES OF THE OIREACHTAS AND THE EUROPEAN PARLIAMENT

Account of the sum expended, in the year ended 31 December 2002, 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	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES				
<i>Original</i>	12,153			
<i>Supplementary</i>	<u>25</u>	12,178	12,219	-
A.2. TRAVEL AND SUBSISTENCE				
<i>Original</i>	315			
<i>Supplementary</i>	<u>(8)</u>	307	325	27
A.3. INCIDENTAL EXPENSES				
<i>Original</i>	1,766			
<i>Supplementary</i>	<u>(76)</u>	1,690	1,546	94
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES				
<i>Original</i>	994			
<i>Supplementary</i>	<u>35</u>	1,029	1,027	(35)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES				
<i>Original</i>	9,155			
<i>Supplementary</i>	<u>(3,078)</u>	6,077	5,181	29
A.6. OFFICE PREMISES EXPENSES				
<i>Original</i>	1,262			
<i>Supplementary</i>	<u>(100)</u>	1,162	1,148	33
OTHER SERVICES				
B. PAYMENT IN RESPECT OF CATERING AND BAR STAFF EMPLOYED BY THE JOINT HOUSE SERVICES COMMITTEE				
<i>Original</i>	864			
<i>Supplementary</i>	<u>85</u>	949	939	99
C. EXPENSES OF DELEGATES TO OTHER PARLIAMENTARY ASSEMBLIES				
<i>Original</i>	198			
<i>Supplementary</i>	<u>73</u>	271	191	5
D. TELEVISIONING OF PROCEEDINGS OF DÁIL ÉIREANN AND SEANAD ÉIREANN AND OTHER SERVICES				
<i>Original</i>	1,580			
<i>Supplementary</i>	<u>(156)</u>	1,424	1,164	(379)
E.1. CUMANN PARLAIMINTEACH NA hÉIREANN INTER-PARLIAMENTARY ACTIVITIES (GRANT-IN-AID)				
<i>Original</i>	303			
<i>Supplementary</i>	<u>(63)</u>	240	163	-
E.2. BRITISH-IRISH INTER-PARLIAMENTARY BODY (GRANT-IN-AID)		246	210	-
F.1. ALLOWANCES TO OR IN RESPECT OF FORMER MEMBERS OF THE HOUSES OF THE OIREACHTAS				
<i>Original</i>	1,304			
<i>Supplementary</i>	<u>921</u>	2,225	2,178	-
F.2. GRANT TO IRISH PARLIAMENTARY (FORMER MEMBERS) SOCIETY		5	5	-
G. CISTE PINSEAN THITHE AN OIREACHTAIS (COMHALTAÍ) (GRANT-IN-AID)				
<i>Original</i>	7,552			
<i>Supplementary</i>	<u>945</u>	8,497	8,497	-

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
H. PENSION SCHEME FOR SECRETARIAL ASSISTANTS				
<i>Original</i>	190			
<i>Supplementary</i>	(7)	183	115	-
I. EXPENSES RELATING TO OIREACHTAS COMMITTEES				
<i>Original</i>	391			
<i>Supplementary</i>	<u>731</u>	1,122	1,067	3
SALARIES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS (INCLUDING OFFICE HOLDERS AND COMMITTEE CHAIRMEN) AND OF THE EUROPEAN PARLIAMENT				
J.1. DÁIL ÉIREANN		12,668	12,214	-
J.2. SEANAD ÉIREANN		3,113	3,070	-
J.3. EUROPEAN PARLIAMENT (INCLUDING SUPERANNUATION PAYMENTS)		1,199	1,176	-
PAYMENTS IN RESPECT OF SECRETARIAL ASSISTANCE FOR NON-OFFICE HOLDING MEMBERS OF THE HOUSES OF THE OIREACHTAS				
K.1. DÁIL ÉIREANN				
<i>Original</i>	7,849			
<i>Supplementary</i>	<u>1,108</u>	8,957	8,756	-
K.2. SEANAD ÉIREANN		1,201	1,119	-
TRAVEL EXPENSES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS				
L.1. DÁIL ÉIREANN				
<i>Original</i>	3,251			
<i>Supplementary</i>	<u>100</u>	3,351	3,351	358
L.2. SEANAD ÉIREANN				
<i>Original</i>	1,409			
<i>Supplementary</i>	<u>201</u>	1,610	1,572	138
L.3. COMMITTEE TRAVEL				
<i>Original</i>	476			
<i>Supplementary</i>	<u>(141)</u>	335	196	-
OTHER ALLOWANCES AND EXPENSES OF MEMBERS OF THE HOUSES OF THE OIREACHTAS				
M.1. DÁIL ÉIREANN				
<i>Original</i>	6,603			
<i>Supplementary</i>	<u>(453)</u>	6,150	5,863	274
M.2. SEANAD ÉIREANN				
<i>Original</i>	1,475			
<i>Supplementary</i>	<u>(35)</u>	<u>1,440</u>	<u>1,371</u>	<u>(70)</u>
Gross Total				
<i>Original</i>	77,522			
<i>Supplementary</i>	<u>107</u>	77,629	74,663	576
<i>Deduct:-</i>				
N. APPROPRIATIONS-IN-AID		<u>421</u>	<u>458</u>	<u>75</u>
Net Total				
<i>Original</i>	77,101			
<i>Supplementary</i>	<u>107</u>	<u>77,208</u>	<u>74,205</u>	<u>501</u>
SURPLUS TO BE SURRENDERED		€3,002,967		

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			74,205
Changes in Capital Assets			
Purchases Cash	(1,011)		
Depreciation	<u>3,447</u>	2,436	
Assets under Development			
Cash Payments		(3)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(598)		
Decrease in Stock	<u>316</u>	<u>(282)</u>	<u>2,151</u>
Direct Expenditure			76,356
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	14,189		
Notional Rents	<u>5,235</u>		<u>19,424</u>
Operating Cost			<u>95,780</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			6,787
Assets under Development (Note 4)			18
			<u>6,805</u>
Current Assets			
Stocks (Note 11)		1,117	
Prepayments		858	
Accrued Income		75	
Other Debit Balances:			
Parliamentary Printing	476		
Recoupable Energy Costs	800		
Advances to OPW	134		
Travel Imprests	50		
Other Suspense Items	<u>509</u>	<u>1,969</u>	
Total Current Assets		<u>4,019</u>	
Less Current Liabilities			
Accrued Expenses		1,434	
Other Credit Balances:			
Due to State (Note 12)	902		
Payroll Deductions	254		
Other Suspense Items	<u>190</u>	<u>1,346</u>	
PMG Balance and Cash	1,603		
Orders Outstanding	<u>(2,078)</u>	. 475	
Net Liability to the Exchequer (Note 5)			<u>148</u>
Total Current Liabilities		<u>3,403</u>	
Net Current Assets			<u>616</u>
Net Assets			<u>7,421</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2002	21,180	3,318	24,498
Additions	<u>886</u>	<u>108</u>	<u>994</u>
Gross Assets at 31 December 2002	<u>22,066</u>	<u>3,426</u>	<u>25,492</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2002	12,894	2,364	15,258
Depreciation for the year	<u>3,244</u>	<u>203</u>	<u>3,447</u>
Cumulative Depreciation at 31 December 2002	<u>16,138</u>	<u>2,567</u>	<u>18,705</u>
Net Assets at 31 December 2002	<u>5,928</u>	<u>859</u>	<u>6,787</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2002

	In House Computer Applications €000
Amounts brought forward at 1 January 2002	15
Cash Payments for the Year	<u>3</u>
Amounts carried forward at 31 December 2002	<u>18</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 2002

	€000	€000
Surplus to be surrendered		3,003
Exchequer Grant Undrawn		<u>(2,855)</u>
Net Liability to the Exchequer		<u>148</u>
Represented by:		
Debtors		
Debit Balances: Suspense		1,969
Creditors		
Due to State	(902)	
Credit Balances: Suspense	(444)	
Net PMG position and Cash	<u>(475)</u>	<u>(1,821)</u>
		<u>148</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	(18)	The adjudicated finding, which increased rates of meal allowances payable, together with the payment of consequent arrears gave rise to the excess.
A.3.	144	Savings arose as a number of Public Relations related projects including the Houses of the Oireachtas Video did not proceed as anticipated. Also, expenditure on Training was lower than anticipated.
A.5.	896	Savings arose as expenditure on IT equipment was lower than anticipated.
C.	80	As a result of the Dáil and Seanad General Elections, attendance at Parliamentary Assembly Plenary Sessions and their Committees was lower than anticipated. Also there was a lower than anticipated drawdown by Oireachtas delegates attending the convention on the Future of Europe.
D.	260	The guarantee period for specialised equipment was extended and consequently the allocation for maintenance was not required.
E.1.	77	As a result of the Dáil and Seanad General Elections, An Cumann did not accept the anticipated number of invitations. Similarly, it was not possible to extend invitations to other parliaments until the Elections were concluded. Also the IPU has temporarily decided to hold one conference per annum.
E.2.	36	There were no Committees of the Body for a 6 month period in 2002 and accordingly, expenditure arising from meetings of the Committees was not incurred.
H.	68	Expenditure on death gratuities and pension lump sums payable was less than that provided.
I.	55	Savings arose as expenditure on legal fees in 2002 in relation to parliamentary inquiries was less than anticipated.
K.2.	82	Pending a decision by Pay and Remuneration of the Department of Finance, a liability of €80,000 has been carried forward to 2003.
L.3.	139	The savings arose as a result of the Dáil and Seanad General Elections as there were no Parliamentary Committees for a 6 month period in 2002.
M.1.	287	As a result of the Dáil General Election, the anticipated level of claims did not materialise.
M.2.	69	As a result of the Seanad General Election, the anticipated level of claims did not materialise.

7 APPROPRIATIONS-IN-AID

	Estimated	Realised
	€	€
1. Contributions for televised material of proceedings of Dáil Éireann and Seanad Éireann	23,000	24,358
2. Income from services provided by the Broadcasting Unit	121,000	65,560
3. Surplus income of catering and bar services	216,000	165,000
4. Members contributions under the European Parliament (Irish Representatives) Pension Scheme, 1979	48,000	60,863
5. Miscellaneous	<u>13,000</u>	<u>142,162</u>
Total	<u>421,000</u>	<u>457,943</u>

Explanation of Variation

2. Income is dependent on the hiring of facilities which is dependent on the number of parliamentary sittings. As the Dáil and Seanad General Elections resulted in fewer than anticipated sittings of the Houses and their Committees, income accruing was lower than anticipated.
3. As a result of Dáil and Seanad Elections, income was lower than anticipated.
4. Increases in salaries payable resulted in higher than anticipated contributions.
5. A number of unanticipated amounts were received in respect of such items as (a) marked copies of the registers of electors, (b) out of date payable orders and (c) recoupment of benefits from the Department of Social and Family Affairs.

8 COMMITMENTS

The figure for Commitments likely to materialise amounts to €2,502,862

9 DETAILS OF EXTRA REMUNERATION

Table 1: Staff of the Office

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more
	€			€
Higher, special or additional duties	161,892	57	7	14,765
Overtime and extra attendance	664,008	172	40	19,393
Shift and Roster Allowances	158,921	84	-	-
Miscellaneous	59,713	51	-	-
Total extra remuneration	<u>1,044,534</u>			

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

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more
	€			€
Higher, special or additional duties	33,391	8	2	15,183
Overtime and extra attendance	<u>1,185,712</u>	286	73	12,901
Total extra remuneration	<u>1,219,103</u>			

10 MISCELLANEOUS ITEMS

An amount of €4,950 was paid to 23 officers, as *ex-gratia* payments, for Exceptional Performance to the Office during 2002. €2,095 was paid to 3 officers as *ex-gratia* payments for extra attendance arising from 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. An additional €6,349 was paid to 4 other officers as *ex-gratia* payments for service to the Office.

Payments totalling €7,943 were paid to 4 retired members of staff who were re-employed in 2002.

A sum of €40,009 was paid to the Department of Foreign Affairs, in respect of recoupable salary costs.

Salary costs of €75,031 were paid to the Department of Foreign Affairs for one officer on loan from that Department. Salary costs of €17,840 were paid to the Department of the Taoiseach for one officer on loan from that Department.

A sum of €143,474 was received under the Change Management Fund, Subhead N of Vote 6, Office of the Minister for Finance.

The Net Allied Services Expenditure of €14,189,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes;

Vote		€000
7	Superannuation and Retired Allowances	1,437
10	Office of Public Works	1,866
20	Garda Síochána	166
	Central Fund - Allowances to leaders of certain Parties in Dáil Éireann	6,185
	Pensions in respect of former Cinn Comhairle (No.38 of 1938, etc.)	185
	Payments to qualified parties under Section 17/19 of the Electoral Act, 1997 and Section 50 of the Electoral Amendment Act, 2001	4,350
		<u>14,189</u>

11 STOCKS

Stocks at 31 December 2002 comprise:

	€000
Stationery	58
IT Consumables	22
Parliamentary Publications	1,026
Other	11
	<u>1,117</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:

	€000
Withholding Tax	34
Income Tax	695
Value Added Tax	5
Pay Related Social Insurance	168
	<u>902</u>

KIERAN COUGHLAN

Accounting Officer

HOUSES OF THE OIREACHTAS AND THE EUROPEAN PARLIAMENT

31 March 2003

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 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii - iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL
Comptroller and Auditor General
10 September 2003

DEPARTMENT OF THE TAOISEACH

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Department of the Taoiseach and for payment of grants and grants-in-aid and for payment of certain grants under a cash-limited scheme.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	9,516	9,430	-
A.2. TRAVEL AND SUBSISTENCE	740	663	137
A.3. INCIDENTAL EXPENSES	1,311	1,245	100
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	671	536	61
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,476	1,282	(48)
A.6. OFFICE PREMISES EXPENSES	748	614	19
A.7. CONSULTANCY SERVICES	661	481	24
A.8. INFORMATION SOCIETY - eCABINET & OTHER INITIATIVES	2,500	1,693	-
OTHER SERVICES			
B. NATIONAL ECONOMIC AND SOCIAL COUNCIL (GRANT-IN-AID)	773	773	-
C. GRANTS UNDER SECTION 2 OF THE IRISH SAILORS AND SOLDIERS LAND TRUST ACT, 1988	34	147	-
D. FORUM FOR PEACE AND RECONCILIATION	52	33	8
E. COMMEMORATION INITIATIVES	63	107	-
F. ALL PARTY COMMITTEE ON THE CONSTITUTION	338	209	-
G. INFORMATION SOCIETY COMMISSION	717	515	9
H. NATIONAL CENTRE FOR PARTNERSHIP AND PERFORMANCE	932	932	-
I. NATIONAL ECONOMIC AND SOCIAL FORUM (GRANT-IN-AID)	773	773	-
J. TRIBUNAL OF INQUIRY I (DUNNES PAYMENTS)	1,270	9	-
K. TRIBUNAL OF INQUIRY II (PAYMENTS TO MESSRS. C.J. HAUGHEY AND M. LOWRY)	6,349	2,798	257
L. MILLENNIUM CELEBRATIONS	3,800	3,176	-
M. INDEPENDENT COMMISSION OF INQUIRY	635	561	56
N. NATIONAL ECONOMIC AND SOCIAL DEVELOPMENT OFFICE	600	627	18
O. NATIONAL FORUM ON EUROPE	<u>2,000</u>	<u>1,997</u>	<u>51</u>
Gross Total	35,959	28,601	692
<i>Deduct : -</i>			
P. APPROPRIATIONS-IN-AID	<u>10</u>	<u>198</u>	<u>-</u>
Net Total	<u>35,949</u>	<u>28,403</u>	<u>692</u>
SURPLUS TO BE SURRENDERED	€7,546,428		

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			28,403
Changes in Capital Assets			
Purchases Cash	(1,074)		
Depreciation	602		
Loss on Disposals	<u>8</u>	(464)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(6)		
Increase in Stock	<u>(7)</u>	<u>(13)</u>	<u>(477)</u>
Direct Expenditure			27,926
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	4,377		
Notional Rents	<u>1,912</u>		<u>6,289</u>
Operating Cost			<u>34,215</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			1,967
Current Assets			
Stocks (Note 11)		54	
Prepayments		118	
Other Debit Balances:			
Personal Suspense Accounts	54		
Recoupment due	<u>297</u>	351	
Net Liability from the Exchequer (Note 4)		<u>973</u>	
Total Current Assets		<u>1,496</u>	
Less Current Liabilities			
Accrued Expenses		810	
Other Credit Balances:			
Payroll Deductions	55		
Due to State (Note 12)	337		
Multisite Library Project	<u>15</u>	407	
PMG Balance and Cash	1,596		
Orders Outstanding	<u>(2,513)</u>	<u>917</u>	
Total Current Liabilities		<u>2,134</u>	
Net Current Liabilities			<u>(638)</u>
Net Assets			<u>1,329</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2002	2,942	1,194	4,136
Additions	701	375	1,076
Disposals	(19)	-	(19)
Gross Assets at 31 December 2002	<u>3,624</u>	<u>1,569</u>	<u>5,193</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2002	1,890	743	2,633
Depreciation for the year	488	114	602
Depreciation on Disposals	(9)	-	(9)
Cumulative Depreciation at 31 December 2002	<u>2,369</u>	<u>857</u>	<u>3,226</u>
Net Assets at 31 December 2002	<u>1,255</u>	<u>712</u>	<u>1,967</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 2002

	€000	€000
Surplus to be surrendered		7,546
Exchequer Grant Undrawn		<u>(8,519)</u>
Net Liability from the Exchequer		<u>(973)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		351
Creditors		
Due to State	(337)	
Credit Balances: Suspense	(70)	
Net PMG position and cash	<u>(917)</u>	<u>(1,324)</u>
		<u>(973)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.4.	135	Savings arose as a result of a measure to achieve better Value for Money in the procurement of the required level of service.
A.7.	180	Expenditure on consultancy services was less than anticipated as some projects did not commence in 2002 and one project was not fully completed by year-end as planned.
A.8.	807	Variation arose as progress on this project was slower than anticipated during the year.
C.	(112)	59 projects were allocated funding in 1999. The draw down of this funding was ongoing during 2000 and 2001. At the end of 2001 a number of grants which were expected to be paid during the year were not drawn down due to timing delays. These were not subsequently provided for in the 2002 Estimates but a number were drawn down during 2002 after sanction was obtained from the Department of Finance. It is expected that all remaining funds will be disbursed in 2003.
D.	19	The Estimates provision was to cover the cost of any meetings of the Forum which might arise in 2002. The Forum met late in the year and the outturn reflects the associated cost which was met in 2002.
E.	(44)	The overrun occurred due to the re-interment in 2001 of the 10 Volunteers who were executed during the War of Independence.
F.	129	The work of the Committee was curtailed by the calling of the General Election, consequently less expenditure was incurred in 2002 than was anticipated.
G.	202	The work of the Commission did not get underway until some time into 2002 due to the appointment of a new Commission in late 2001 and consequently did not incur as much expenditure as anticipated.
J.	1,261	Variation arose as parties who were granted legal representation have not yet submitted claims to have their costs paid.
K.	3,551	Variation arose as legal costs did not arise as early as anticipated, as the tribunal's work is ongoing.
L.	624	Variation arose as one project did not proceed as anticipated in 2002.
M.	74	It was difficult to accurately forecast the costs of the inquiry for 2002 and some anticipated costs did not arise.
N.	(27)	The cost overrun occurred in connection with the establishment of new premises for the office which also houses NESC, NESF and NCPP. In particular, the amount of shared building costs, which were initially met by other occupants of the building, was difficult to forecast.

6 APPROPRIATIONS-IN-AID

		Estimated €	Realised €
1	Miscellaneous	<u>10,000</u>	<u>197,852</u>

Explanation of Variation

The variation arose as the value of out of date and cancelled payable orders (€28,180), salary recoupments (€82,710) and Millennium Grant Refunds (€79,672) was higher than anticipated.

7 COMMITMENTS

The figure for commitments likely to materialise in subsequent years amounts to €58,349. This relates to funding for projects under Subhead C, Irish Sailors and Soldiers Land Trust Act, 1998 and Subhead E, Commemoration Initiatives. In addition, future payments associated with the Tribunals of Inquiry cannot yet be determined.

8 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more
	€			
Higher, special or additional duties	293,208	76	17	18,606
Overtime and extra attendance	396,583	117	22	17,281
Miscellaneous	<u>10,149</u>	4	-	-
Total extra remuneration	<u>699,940</u>			

9 MISCELLANEOUS ITEMS

The account includes a sum of €27,958 used for the purchase of gifts for presentation by, and on behalf of, the Taoiseach and the Minister of State in 2002.

In addition to expenditure in the Administrative Budget, a sum of €733,020 was received from the Change Management Fund, Subhead N of Vote 6, Office of the Minister for Finance.

In addition to expenditure in the Administrative Budget and Subhead G, the Information Society Commission, a sum of €72,600 was received from the Information Society Fund, administered by the Office of the Minister for Finance.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €153,000 is included in the estimate for 2003.

Six staff members received gift vouchers of €100 each.

Awards totaling €15,510 were made to 241 staff members under the scheme for recognition of exceptional performance.

The Net Allied Services Expenditure of €4,377,000 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	901
10	Office of Public Works	1,684
20	Garda Síochána	1,328
36	Defence	46
	Central Fund - Ministerial Pensions (No.38 of 1938, etc.)	<u>418</u>
		<u>4,377</u>

10 COMMISSIONS AND INQUIRIES, ETC.

Total expenditure in respect of Commissions etc. on account of which payments were made in the year ended 31 December 2002

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2002 €	Expenditure to 31/12/ 2002 €
All-Party Committee on the Constitution	1996	209,000	1,703,482
Tribunal of Inquiry I (Dunnes Payments)	1997	8,760	6,655,332
Tribunal of Inquiry II (Payments to Messrs Haughey and Lowry)	1997	2,799,057	11,592,269
Independent Commission of Inquiry	2000	561,192	1,758,956

11 STOCKS

Stocks at 31 December 2002 comprise:	€000
Stationery	11
IT Consumables	38
Publications	<u>5</u>
	<u>54</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Income Tax	28
Retention Tax	130
Pension Contributions	37
VAT	<u>142</u>
	<u>337</u>

DERMOT McCARTHY
Accounting Officer
DEPARTMENT OF THE TAOISEACH
31 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Department of the Taoiseach for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL
Comptroller and Auditor General
10 September 2003

ORDNANCE SURVEY IRELAND

Account of the sum expended, in the period ended 3 March 2002, 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
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	1,899	1,899	-
A.2. TRAVEL AND SUBSISTENCE	40	85	37
A.3. INCIDENTAL EXPENSES	330	144	65
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	100	90	19
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	80	12	12
A.6. OFFICE PREMISES EXPENSES	200	99	46
A.7. CONSULTANCY AND LEGAL SERVICES	-	32	119
A.8. MACHINERY AND EQUIPMENT	-	303	(29)
A.9. MOTOR VEHICLES	70	26	7
Gross Total	2,719	2,690	276
<i>Deduct :-</i>			
B. APPROPRIATIONS-IN-AID	<u>1,669</u>	<u>1,918</u>	<u>2,605</u>
Net Total	<u>1,050</u>	<u>772</u>	<u>(2,329)</u>
SURPLUS TO BE SURRENDERED	€278,397		

The Statement of Accounting Policies and Principles and Notes 1 to 14 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:

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.

2 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			772
Changes in Capital Assets			
Purchases Cash	(243)		
Depreciation	<u>325</u>	82	
Changes in Net Current Assets			
Increase in Closing Accruals	670		
Decrease in Stock	<u>1,436</u>	<u>2,106</u>	<u>2,188</u>
Direct Expenditure			2,960
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	177		
Notional Rents	<u>399</u>		<u>576</u>
Operating Cost			<u>3,536</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 3 MARCH 2002

	€000	€000	€000
Capital Assets (Note 4)			3,848
Assets under Development (Note 5)			<u>937</u> 4,785
Current Assets			
Stocks (Note 12)		391	
Prepayments		251	
Accrued Income		2,605	
Other Debit Balances:			
Suspense	22		
Imprest	4		
Wages Control	<u>4</u>	30	
Net Liability from the Exchequer (Note 6)		<u>829</u>	
Total Current Assets		<u>4,106</u>	
Less Current Liabilities			
PMG Balance and Cash	272		
Receivable Orders Outstanding	(215)		
Payable Orders Outstanding	<u>459</u>	516	
Accrued Expenses		527	
Other Credit Balances:			
Due to State (Note 13)	179		
Payroll Deductions	120		
Suspense	<u>44</u>	<u>343</u>	
Total Current Liabilities		<u>1,386</u>	
Net Current Assets			<u>2,720</u>
Net Assets			<u>7,505</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 3 MARCH 2002

	Office Equipment €000	Furniture and Fittings €000	Motor Vehicles €000	Totals €000
Cost or Valuation at 1 January 2002	22,509	793	617	23,919
Additions	<u>233</u>	<u>10</u>	-	<u>243</u>
Gross Assets at 3 March 2002	<u>22,742</u>	<u>803</u>	<u>617</u>	<u>24,162</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2002	19,088	552	349	19,989
Depreciation for the period	<u>308</u>	<u>8</u>	<u>9</u>	<u>325</u>
Cumulative Depreciation at 3 March 2002	<u>19,396</u>	<u>560</u>	<u>358</u>	<u>20,314</u>
Net Assets at 3 March 2002	<u>3,346</u>	<u>243</u>	<u>259</u>	<u>3,848</u>

Note : Opening Balances for Office Equipment have been adjusted to reflect assets purchased in 2001 not reflected in prior year Statement of Capital Assets.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 3 MARCH 2002

	Computer Applications
	€000
Amounts brought forward at 1 January 2002	937
Cash Payments for the Period	-
Transferred to Asset Register	-
Amounts carried forward at 3 March 2002	<u>937</u>

6 NET LIABILITY FROM THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at period end to Debtor and Creditor Balances held at 3 March 2002		
	€000	€000
Surplus to be surrendered		278
Exchequer Grant Undrawn		<u>(1,107)</u>
Net Liability From the Exchequer		<u>(829)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		30
Creditors		
Net PMG position and cash	(516)	
Due to State	(179)	
Credit Balances: Suspense	<u>(164)</u>	<u>(859)</u>
		<u>(829)</u>

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

The estimates for the period ended 3 March 2002 were prepared on the basis of the best estimation of costs for that period. It has to be noted that it was extremely difficult to accurately forecast individual expenditure subheads for the two month period at the beginning of the year, prior to vesting on 4 March 2002.

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	(45)	The estimated provision was underestimated for travel and subsistence. It was anticipated that February travel would not be processed until March 2003.
A.3.	186	The estimated provision for incidental expenses included the estimated provisions for consultancy and legal services (A7) and machinery and equipment (A8).
A.5.	68	Planned expenditure in the period was deferred until later in the year.
A.6.	101	Planned expenditure in the period was deferred until later in the year.
A.7.	(32)	The estimated provision was included in the incidental expenses heading.
A.8.	(303)	The estimated provision was included in the incidental expenses heading.
A.9.	44	Anticipated expenditure in the period was deferred until later in the year.

8 APPROPRIATIONS-IN-AID

	Estimated €000	Realised €000
1 Sales of maps	75	1,061
2 Royalty fees	1,585	854
3 Miscellaneous receipts	<u>9</u>	<u>3</u>
Total	<u>1,669</u>	<u>1,918</u>

Explanation of Variations

Continued strong performance and the improved performance by existing agents has led to increased sales of maps. There has also been increased demand for digital products. OSI continued to devote extra resources to monitoring and collecting royalty and licensing fees, resulting in considerable growth.

9 COMMITMENTS

At 3 March 2002 Commitments totalled €1,883,078. This was mainly software and hardware development and maintenance contracts.

10 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of €1,045,000 was included in the estimate for 2002.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more
	€			
Higher, special or additional duties	11,097	68	-	-
Overtime and extra attendance	<u>65,046</u>	64	-	-
Total extra remuneration	<u>76,143</u>			

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

12 STOCKS

Stocks at 3 March 2002 comprise:	€000
Ordnance Survey Map Stocks	211
Ordnance Survey Consumable Stocks	<u>180</u>
	<u>391</u>

Note: Stock is valued at the lower of cost and net realisable value (NRV).

13 DUE TO THE STATE

The amount due to the State at 3 March 2002 consisted of:	€000
Pay Related Social Insurance	63
Income Tax	<u>116</u>
	<u>179</u>

14 CHANGE IN STATUS

Under the Ordnance Survey Ireland Act, 2001, the Ordnance Survey Ireland was established as a State Body [(Ordnance Survey Ireland) (OSI)] on 4 March 2002. This new entity is outside the Civil Service and has substantial commercial freedom. This account reflects voted expenditure up to the OSI date of establishment. Exchequer subvention paid to the OSI post establishment is charged to subhead E of Vote 6 - Office of the Minister for Finance.

RICHARD KIRWAN
Accounting Officer
ORDNANCE SURVEY IRELAND
28 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Ordnance Survey Ireland for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the period ended 3 March 2002.

JOHN PURCELL
Comptroller and Auditor General
10 September 2003

CENTRAL STATISTICS OFFICE

Account of the sum expended, in the year ended 31 December 2002, 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	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES		22,019	22,285	-
A.2. TRAVEL AND SUBSISTENCE		655	696	9
A.3. INCIDENTAL EXPENSES		1,834	2,071	43
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		1,189	1,161	103
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES		4,122	6,225	(192)
A.6. OFFICE PREMISES EXPENSES		1,347	1,242	194
A.7. CONSULTANCY SERVICES		366	234	-
A.8. COLLECTION OF STATISTICS				
<i>Original</i>	23,058			
<i>Supplementary</i>	<u>387</u>	<u>23,445</u>	<u>20,986</u>	-
Gross Total				
<i>Original</i>	54,590			
<i>Supplementary</i>	<u>387</u>	54,977	54,900	157
<i>Deduct :-</i>				
A.9. APPROPRIATIONS-IN-AID				
<i>Original</i>	1,232			
<i>Supplementary</i>	<u>(714)</u>	<u>518</u>	<u>443</u>	<u>1,012</u>
Net Total				
<i>Original</i>	53,358			
<i>Supplementary</i>	<u>1,101</u>	<u>54,459</u>	<u>54,457</u>	<u>(855)</u>
SURPLUS TO BE SURRENDERED		€2,134		

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

NOTES

1 EXCEPTION TO GENERAL ACCOUNTING POLICIES

The Appropriation Account for Vote 5 - Central Statistics Office is compiled in accordance with the Statement of Accounting Policies and Principles with the following exception.

Statement of Capital Assets - Depreciation of Office Equipment and Machinery

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

2 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			54,457
Changes in Capital Assets			
Purchases Cash	(1,036)		
Disposals Cash	2		
Depreciation	4,550		
Loss on Disposals	<u>8</u>	3,524	
Assets under development			
Cash Payments		(2,477)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(1,530)		
Decrease in Stock	<u>38</u>	<u>(1,492)</u>	<u>(445)</u>
Direct Expenditure			54,012
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	7,214		
Notional Rents	<u>2,274</u>		<u>9,488</u>
Operating Cost			<u>63,500</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 4)			11,811
Assets under Development (Note 5)			<u>1,030</u>
			12,841
Current Assets			
Stocks (Note 12)		184	
Prepayments		511	
Accrued Income		1,041	
Other Debit Balances		804	
Net Liability from the Exchequer (Note 6)		<u>851</u>	
Total Current Assets		<u>3,391</u>	
Less Current Liabilities			
Accrued Expenses		668	
Deferred Income		29	
Other Credit Balances		185	
Due to State (Note 13)		635	
PMG Balance and Cash	54		
Orders Outstanding	<u>(889)</u>	<u>835</u>	
Total Current Liabilities		<u>2,352</u>	
Net Current Assets			<u>1,039</u>
Net Assets			<u>13,880</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Land and Buildings €000	Office Equipment/ Machinery €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2002	34	18,732	2,544	21,310
Additions	-	6,050	120	6,170
Disposals	-	<u>(972)</u>	<u>(50)</u>	<u>(1,022)</u>
Gross Assets at 31 December 2002	<u>34</u>	<u>23,810</u>	<u>2,614</u>	<u>26,458</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2002	7	9,605	1,497	11,109
Depreciation for the year	6	4,294	250	4,550
Depreciation on Disposals	-	<u>(965)</u>	<u>(47)</u>	<u>(1,012)</u>
Cumulative Depreciation at 31 December 2002	<u>13</u>	<u>12,934</u>	<u>1,700</u>	<u>14,647</u>
Net Assets at 31 December 2002	<u>21</u>	<u>10,876</u>	<u>914</u>	<u>11,811</u>

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2002

	In House Computer Applications €000
Amounts brought forward at 1 January 2002	3,700
Cash Payments for the Year	2,477
Adjustment in respect of defunct projects	(65)
Transferred to Asset Register	<u>(5,082)</u>
Amounts carried forward at 31 December 2002	<u>1,030</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 2002

	€000	€000
Surplus to be surrendered		2
Exchequer Grant Undrawn		<u>(853)</u>
Net Liability from the Exchequer		<u>(851)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		804
Creditors		
Net PMG position and cash	(835)	
Due to State	(635)	
Credit Balances: Suspense	<u>(185)</u>	<u>(1,655)</u>
		<u>(851)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.5.	(2,103)	Additional expenditure resulted from the purchase of software and licences to facilitate the processing of the 2002 Census of Population.
A.7.	132	A number of consultancies, some of which related to SMI, did not take place in 2002.

8 APPROPRIATIONS-IN-AID

		Estimated €	Realised €
1	European Union Receipts		
	<i>Original</i>	978,000	
	<i>Supplementary</i>	<u>(714,000)</u>	138,154
2	Miscellaneous	<u>254,000</u>	<u>304,456</u>
	Total		
	<i>Original</i>	1,232,000	
	<i>Supplementary</i>	<u>(714,000)</u>	<u>442,610</u>

Explanation of Variation

- 1 European Union contracts expected were not realised. This related to expected receipts from the Census of Agriculture 2000. This shortfall was the main reason why the Office required a Supplementary Estimate in 2002.
- 2 Sales of C.S.O. publications were greater than anticipated.

9 COMMITMENTS

As at 31 December 2002, commitments likely to materialise in future years amount to €1,183,509.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more €
Higher, special or additional duties	112,492	103	1	9,374
Overtime and extra attendance	502,888	326	11	14,270
Shift and roster allowances	44,993	9	-	-
Miscellaneous	<u>56,082</u>	241	1	7,100
Total extra remuneration	<u>716,455</u>			

11 MISCELLANEOUS ITEMS

In accordance with the Administrative Budget Agreement, 241 awards were made totalling €56,082 under performance related schemes. The highest award was €7,100.

An *ex-gratia* payment of €10,997 was made in settlement of a claim for compensation for injuries received as a result of an accident on CSO premises.

Flexibility allowances totalling €4,444 were paid to four members of staff in respect of the Census of Population.

In addition to expenditure in the Administrative Budget, a sum of €61,585 was received from the Change Management Fund, Subhead N of Vote 6, Office of the Minister for Finance.

A further amount of €397,485 was received from the Information Society Fund, Subhead Q of Vote 6, Office of the Minister for Finance.

The Net Allied Services Expenditure of €7,214,000 included in the Operating Cost Statement is made up of the following estimated amounts borne on other Votes:

Vote		€000
7	Superannuation and Retired Allowances	1,518
9	Office of the Revenue Commissioners	4,557
10	Office of Public Works	<u>1,139</u>
		<u>7,214</u>

12 STOCKS

Stocks at 31 December 2002 comprise:	€000
Stationery	104
IT Consumables	32
Publications	<u>48</u>
	<u>184</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Income Tax	255
Pay Related Social Insurance	196
Value Added Tax	1
Pension Contributions	126
Withholding tax	<u>57</u>
	<u>635</u>

DONAL GARVEY
Accounting Officer
 CENTRAL STATISTICS OFFICE
 27 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Central Statistics Office for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL
 Comptroller and Auditor General
 10 September 2003

OFFICE OF THE MINISTER FOR FINANCE

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Finance, including the Paymaster General's Office, and for payment of certain grants and grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1 SALARIES, WAGES AND ALLOWANCES	28,946	27,531	-
A.2. TRAVEL AND SUBSISTENCE	848	727	23
A.3. INCIDENTAL EXPENSES	3,172	2,255	101
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,223	1,246	217
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	3,689	4,317	(308)
A.6. OFFICE PREMISES EXPENSES	1,326	1,202	145
A.7. CONSULTANCY SERVICES	2,302	867	48
A.8. CENTRE FOR MANAGEMENT AND ORGANISATION DEVELOPMENT	433	401	14
OTHER SERVICES			
B. CONSULTANCY SERVICES	1,012	801	23
C. ECONOMIC AND SOCIAL RESEARCH INSTITUTE - ADMINISTRATION AND GENERAL EXPENSES (GRANT-IN-AID)	2,817	2,807	-
D. INSTITUTE OF PUBLIC ADMINISTRATION (GRANT-IN-AID)	2,825	2,825	-
E. ORDNANCE SURVEY IRELAND (GRANT-IN-AID)	9,934	9,934	-
F. GAELEAGRAS NA SEIRBHÍSE POIBLÍ	228	184	1
G. CIVIL SERVICE ARBITRATION AND APPEALS PROCEDURES	44	16	-
H.1. REVIEW BODY ON HIGHER REMUNERATION IN THE PUBLIC SERVICE	30	24	-
H.2. PUBLIC SERVICE BENCHMARKING BODY	984	2,735	-
I. CONTRIBUTION TO THE COMMON FUND FOR COMMODITIES	93	-	-
J.1. STRUCTURAL FUNDS TECHNICAL ASSISTANCE AND OTHER COSTS	3,896	3,228	(1)
J.2. TECHNICAL ASSISTANCE COSTS OF REGIONAL ASSEMBLIES (GRANT-IN-AID)	823	452	-
K. DETERMINATION COMMITTEES	116	-	-
L. PAYMENTS TO THE PROMOTERS OF CERTAIN CHARITABLE LOTTERIES (NATIONAL LOTTERY FUNDED)	7,618	7,618	-
M. EURO CHANGEOVER BOARD OF IRELAND	3,585	3,288	-
N. CHANGE MANAGEMENT FUND	8,058	5,795	72
O.1. PEACE PROGRAMME	8,000	3,718	-
O.2. NORTHERN IRELAND INTERREG	5,000	595	-
O.3. SPECIAL EU PROGRAMMES BODY	1,510	1,240	-
P. OTHER COMMUNITY INITIATIVES	1,718	415	(42)
Q. INFORMATION SOCIETY	10,365	10,357	-
R. CIVIL SERVICE CHILDCARE INITIATIVE	3,349	3,226	(3)
S. E-PROCUREMENT INITIATIVE	<u>5,000</u>	<u>150</u>	<u>7</u>
Gross Total	118,944	97,954	297
<i>Deduct:-</i>			
T. APPROPRIATIONS-IN-AID	<u>711</u>	<u>1,068</u>	<u>171</u>
Net Total	<u>118,233</u>	<u>96,886</u>	<u>126</u>
SURPLUS TO BE SURRENDERED		€21,347,242	

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			96,886
Changes in Capital Assets			
Purchases Cash	(2,625)		
Depreciation	1,621		
Disposals Cash	5		
Loss on Disposals	<u>79</u>	(920)	
Assets under Development			
Cash Payments		(1,596)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(1,947)		
Increase in Stock	<u>(28)</u>	<u>(1,975)</u>	<u>(4,491)</u>
Direct Expenditure			92,395
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	12,530		
Notional Rents	<u>4,254</u>		<u>16,784</u>
Operating Cost			<u>109,179</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			6,651
Assets under Development (Note 4)			896
			<u>7,547</u>
Current Assets			
Stocks (Note 15)		78	
Prepayments		508	
Accrued Income		171	
Other Debit Balances:			
Recoupable Salaries	726		
Recoupment of Travel Expenditure	57		
Travel Imprests	10		
Other Suspense Items	<u>180</u>	973	
PMG Balance and Cash	3,543		
Orders Outstanding	<u>(2,152)</u>	<u>1,391</u>	
Total Current Assets		<u>3,121</u>	
Less Current Liabilities			
Accrued Expenses		805	
Other Credit Balances:			
Due to State (Note 16)	889		
Payroll deductions	156		
Other Suspense Items	<u>946</u>	1,991	
Net Liability to the Exchequer (Note 5)		<u>373</u>	
Total Current Liabilities		<u>3,169</u>	
Net Current Liabilities			<u>(48)</u>
Net Assets			<u>7,499</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	I.T. Equipment €000	Furniture and Fittings €000	Office Equipment €000	Totals €000
Cost or Valuation at 1 January 2002	9,377	3,091	1,704	14,172
Additions	3,218	232	34	3,484
Disposals	<u>(1,038)</u>	-	-	<u>(1,038)</u>
Gross Assets at 31 December 2002	<u>11,557</u>	<u>3,323</u>	<u>1,738</u>	<u>16,618</u>
Accumulated Depreciation				
Opening Balance at 1 January 2002	6,482	2,078	740	9,300
Depreciation for the year	1,153	195	273	1,621
Depreciation on Disposals	<u>(954)</u>	-	-	<u>(954)</u>
Cumulative Depreciation at 31 December 2002	<u>6,681</u>	<u>2,273</u>	<u>1,013</u>	<u>9,967</u>
Net Assets at 31 December 2002	<u>4,876</u>	<u>1,050</u>	<u>725</u>	<u>6,651</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2002

	In-House Computer Applications €000
Amounts brought forward at 1 January 2002	169
Cash Payments for the Year	1,596
Transferred to Asset Register	(858)
Adjustments in respect of cancelled projects	(11)
Amounts carried forward at 31 December 2002	<u>896</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 2002

	€000	€000
Surplus to be surrendered		21,347
Exchequer Grant Undrawn		<u>(20,974)</u>
Net Liability to the Exchequer		<u>373</u>
Represented by:		
Debtors		
Net PMG position and cash	1,391	
Debit Balances: Suspense	<u>973</u>	2,364
Creditors		
Due to State	(889)	
Credit Balances: Suspense	<u>(1,102)</u>	<u>(1,991)</u>
		<u>373</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

The sum of €1,008 was received as conscience money during the year.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	917	The estimate here included a contingency provision which was not utilised under this subhead during 2002.
A.7.	1,435	The saving is due to reduced and delayed spending on a number of consultancies.
B.	211	The provision under this subhead can vary significantly from one year to the next due to demands arising as a result of particular Government decisions and policies. As such, there is no identifiable trend to the expenditure.
F.	44	The savings in 2002 were due to lower than desired activity because of difficulties encountered in filling vacancies for two full time teachers.
G.	28	There were fewer sittings of the board in 2002 than anticipated.

H.2.	(1,751)	The benchmarking exercise was the first of its kind and therefore difficult to cost precisely in advance. Higher than expected costs arose in particular in relation to the very extensive survey of private sector earnings and the fees of the members, reflecting the extended workload. In addition some consultancy costs expected to arise in 2001 did not become due for payment until 2002.
I.	93	There was no demand in 2002 against this contingency provision for part payment of Ireland's voluntary contribution of US\$250,000 to the Second Account of the Common Fund for Commodities.
J.1.	668	Savings arose in the subhead due to staff being recruited later than anticipated under the Evaluation measure and also because of the deferral of a consultancy on the implementation of PPP's in Ireland until 2003 in order to consult with the National Development Finance Agency (established January 1st 2003).
J.2.	371	The savings arose as transitional arrangements for the reimbursement of the Regional Authority expenditure under the Regional Programmes (Subhead J.2.) were not finalised until the latter half of 2002.
K.	116	There was no expenditure under this subhead in 2002 as no situations arose which would have required investigation by Determination Committees.
M.	297	The savings arose because the Board's Public Information Programme cost less than projected.
N.	2,263	The reorganisation of Departments and Offices resulted in some planned modernisation projects being delayed. Additionally, a number of initiatives in relation to the Performance Management Development System and the Management Information Framework did not proceed as quickly as originally expected.
O.1.	4,282	The saving resulted from slowness in the taking up of the Peace II Programme in terms of receipt of suitable applications for project funding and a delay in public bodies bringing forward joint cross-border projects.
O.2.	4,405	The saving resulted from the delay in launching the INTERREG IIIA Programme until late 2002. The delay was occasioned by the necessity to set up local partnership arrangements between the local authorities North and South.
O.3.	270	Saving arose from a change in the rate of contribution to certain expenditure, together with the administrative savings related to headquarters and pay costs.
P.	1,303	Because of the protracted negotiations on a number of programmes, there was a delay in issuing calls for proposals and the initial response by projects was slower than expected.
S.	4,850	The necessary organisational structures did not commence until July 2002. Additionally, the delay in finalising Sectoral e-Procurement Strategies meant funds were not drawn down at year end.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipts from computer services rendered by the Centre for Management and Organisation Development	-	5,181
2. Receipts from the EU in relation to the National Information Programme on the changeover to EMU and the euro	500,000	723,032
3. Receipts from Departments in respect of Foreign Language Classes	40,000	40,174
4. Other Community Initiatives	44,000	-
5. Miscellaneous	<u>127,000</u>	<u>299,269</u>
Total	<u>711,000</u>	<u>1,067,656</u>

Explanation of Variations

2. As the timing of the payments by the European Commission in respect of its part-funding of the National Information Programme was difficult to predict, the estimate was constructed on a conservative basis.
4. This was an estimate of moneys from the various Technical Assistance programmes which in the event did not materialise.
5. The nature of miscellaneous receipts is such that it is difficult to estimate the amount that will be received in a given year with any degree of certainty.

9 COMMITMENTS

Commitments at year end totalled €1,939,736.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more
	€			€
Higher, special or additional duties	314,922	111	7	14,881
Overtime and extra attendance	518,998	188	28	22,257
Miscellaneous	112,235	89	1	13,345
Total extra remuneration	<u>946,155</u>			

11 MISCELLANEOUS ITEMS

The 2003 Estimate provision includes carry forward savings of €1,399,000 from 2002.

Official gifts to the value of €1,361 were given during the year.

This account includes expenditure of €220,040 in respect of four officers who were serving outside the Department for all or part of 2002 and whose salary costs were borne by the Department for the entire period. Staff on direct head-for-head exchange are not included where the cost of the person on exchange to this Department is borne by his/her parent Department.

A total of €38,302 was spent on merit awards. This comprised one hundred and thirty individual awards and nineteen group awards. The payments, some of which were in respect of 1999, 2000 and 2001, ranged from €89 to €1,270.

A Consultancy payment of €1,194 was made to one retired member of staff in receipt of a Civil Service Pension.

Six officers received a total of €14,602 in *ex-gratia* payment for work carried out on the Sale of State Banks (ICC Bank & TSB Bank).

Twenty-six officers received a total of €13,063 in *ex-gratia* payments in respect of extra attendance over the Christmas and New Year period to aid the changeover to the euro.

Payments totalling €638,757 were paid from the Change Management Fund (Subhead N of the Vote) in relation to the following projects for the Department of Finance;

	€
Crossing the Boundaries Programme	15,000
Delivery of training on disability issues to Disability Liaison Officers & HR Staff in all Department/Offices	4,740
Evaluation of PMDS (Mercer's)	24,466
Leaders for Tomorrow	37,635
Management Information Framework (Consultancy)	34,568
Management Information Framework (Central Section Projects)	48,155
MSc Strategic Management (Assistant Secretaries)	127,988
PMDS - A Guide to Competency Development in the Civil Service	66,095
PMDS - Climate Survey	9,075
Performance Management (Staff)	53,300
Performance Management (Training)	55,112
Publication & Printing of "Diversity in the Civil Service - A Policy on Equality of Opportunity"	7,707
Publication of Research on Career Progression of People with a Disability in the Irish Civil Service.	14,708
Review of Partnership	80,426
Study into Career Progression of Persons with Disability	35,833
The Civil Service Quality Assurance Group.	14,602
Evaluation Network - Policy and Programme (Policy Institute)	2,046
Research and Publication of Blue Paper (Policy Institute)	7,301
	<u>638,757</u>

Payments totalling €731,430 were paid from the Information Society Fund (Subhead Q of the Vote).

The Net Allied Services Expenditure of €12,530,000 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	8,764
10	Office of Public Works	3,334
20	Garda Síochána	166
	Central Fund - Ministerial etc. pensions (No.38 of 1938, etc.)	<u>266</u>
		<u>12,530</u>

12 EU FUNDING

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

Subhead	Description	Estimate €	Outturn €
J.1.	Structural Funds Technical Assistance and other costs	3,896,000	3,227,992
J.2.	Technical Assistance Costs of Regional Assemblies	823,000	451,676
O.1.	Peace Programme	8,000,000	3,718,358
O.2.	North-South INTERREG	5,000,000	595,072
P.	Other Community Initiatives	<u>1,718,000</u>	<u>414,869</u>
		<u>19,437,000</u>	<u>8,407,967</u>

13 COMMISSIONS AND INQUIRIES, ETC.

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2002 €	Cumulative Expenditure to 31/12/2002 €
Civil Service Arbitration Board	1950/51	15,414	613,641
Review Body on Higher Remuneration in the Public Sector	1969/70	23,422	1,875,505
Civil Service Appeals Board	1993	-	34,288
Public Service Benchmarking Body	2000	<u>2,735,076</u>	<u>4,667,300</u>
		<u>2,773,912</u>	<u>7,190,734</u>

14 NATIONAL LOTTERY FUNDING

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

Detailed Breakdown

	€
Gael-Linn	479,121
The Liffey Trust	31,991
The Hanley Centre	72,291
Associated Charities Trust	66,472
Irish Cancer Society	382,580
The Polio Fellowship of Ireland	382,580
Irish Wheelchair Association	44,863
Rehab Group	5,861,276
Mulranny Day Centre Housing	13,518
West of Ireland Alzheimer Foundation	103,337
Drogheda Community Services	74,261
Irish M.E. Trust	104,701
Narin Portnoo Rosbeg Community	1,436

15 STOCKS

Stocks at 31 December 2002 comprise:	€000
Stationery	54
IT Consumables	<u>24</u>
	<u>78</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Income Tax	444
Pay Related Social Insurance	133
Withholding Tax	187
Value Added Tax	1
Pensions	<u>124</u>
	<u>889</u>

THOMAS CONSIDINE
Accounting Officer
DEPARTMENT OF FINANCE
31 March 2003

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 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002. Attention is drawn to Chapter 1 of the report for 2002 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General
10 September 2003

INQUIRIES, ETC.

	Year of Appropriation	Expenditure in 2002	Cumulative Expenditure to 31/12/2002
Capital Expenditure			
	100,000	100,000	100,000
Revenue Expenditure			
	100,000	100,000	200,000
Total	200,000	200,000	300,000

SUPERANNUATION AND RETIRED ALLOWANCES

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts, 1834 to 1963, and the Superannuation and Pensions Act, 1976, and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Finance; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Board; miscellaneous payments, *etc.*

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A. SUPERANNUATION ALLOWANCES, COMPENSATION ALLOWANCES, PENSIONS AND CERTAIN CHILDREN'S ALLOWANCES	132,491	123,056	-
B. PAYMENTS UNDER THE CONTRIBUTORY PENSIONS SCHEMES FOR SPOUSES AND CHILDREN OF CIVIL SERVANTS, MEMBERS OF THE JUDICIARY AND COURT OFFICERS	29,093	27,479	-
C. EX-GRATIA PENSIONS FOR WIDOWS AND CHILDREN OF CIVIL SERVANTS, MEMBERS OF THE JUDICIARY AND COURT OFFICERS	2,306	2,205	-
D. ADDITIONAL ALLOWANCES AND GRATUITIES IN RESPECT OF ESTABLISHED OFFICERS AND PAYMENTS IN RESPECT OF TRANSFERRED SERVICE	34,476	25,012	-
E. COMPENSATION ALLOWANCES UNDER ARTICLE 10 OF THE TREATY OF 6th DECEMBER, 1921	1	1	-
F. PENSIONS, ALLOWANCES AND GRATUITIES IN RESPECT OF UNESTABLISHED OFFICERS AND THEIR SPOUSES AND CHILDREN AND OTHER PERSONS AND PAYMENTS IN RESPECT OF TRANSFERRED SERVICE	15,761	14,663	-
G. INJURY GRANTS AND MEDICAL FEES	178	198	-
H. PENSIONS TO RESIGNED AND DISMISSED ROYAL IRISH CONSTABULARY, INCLUDING WIDOWS	10	12	-
I. FEES TO PENSIONS BOARD	<u>46</u>	<u>48</u>	-
Gross Total	214,362	192,674	-
<i>Deduct :-</i>			
J. APPROPRIATIONS-IN-AID	<u>24,983</u>	<u>33,275</u>	-
Net Total	<u>189,379</u>	<u>159,399</u>	-
SURPLUS TO BE SURRENDERED	€29,979,726		

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 2002

	€000	€000	€000
Current Assets			
Other Debit Balances:			
Suspense		12	
PMG Balance and Cash	13,824		
Orders Outstanding	(1,791)	12,033	
Total Current Assets			<u>12,045</u>
Less Current Liabilities			
Net Liability to the Exchequer (Note 2)			<u>12,045</u>
Net Current Assets			Nil
Net Assets			Nil

2 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2002

	€000	€000
Surplus to be surrendered		29,980
Exchequer Grant Undrawn		<u>(17,935)</u>
Net Liability to the Exchequer		<u>12,045</u>
Represented by:		
Debtors		
Net PMG position and cash	12,033	
Debit Balances: Suspense	<u>12</u>	<u>12,045</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.	9,435	The saving was mainly due to pension payments which were issued at end-December 2002 not being given value until 2003 and postponement of a technical accounting adjustment which would have given rise to a once off charge in 2002.
B.	1,614	The saving was mainly due to pension payments which were issued at end-December 2002 not being given value until 2003 and postponement of a technical accounting adjustment which would have given rise to a once off charge in 2002.
D.	9,464	Expenditure under this subhead can be difficult to estimate. It involves predicting the numbers of pensioners who retire voluntarily between age 60-65 or on grounds of ill-health, the amount of lump sums payable and the number of deaths in service.
F.	1,098	The variation was mainly due to overestimation of the amount required for payment of lump sums to officers retiring on health or age grounds.
G.	(20)	Expenditure on injury grants in respect of accidents on duty varies 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 6th December 1921 and in respect of certain <i>ex-gratia</i> supplements and pensions (Subhead E.).	1,000	1,350
2 Receipt from the Social Welfare Consolidation Act 1993 (No. 38 of 1993) in respect of pension liability of staff.	8,888,000	8,888,000
3 Receipts in respect of pension liability of staff on loan, <i>etc.</i>	444,000	546,497
4 Contributions to Spouses' and Children's Pension Schemes for Civil Servants and others.	12,691,000	16,950,147
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).	2,159,000	5,705,355
6 Repayment of Gratuities, <i>etc.</i>	13,000	142,530
7 Purchase of notional service	736,000	1,018,819
8 Miscellaneous	<u>51,000</u>	<u>21,958</u>
Total	<u>24,983,000</u>	<u>33,274,656</u>

Explanation of Variations

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

5 DETAILS OF EXTRA REMUNERATION

In 2002, there were no waivers of abatement of pension. In the case of eight civil servants where special circumstances were deemed to apply, fees were determined without reference to the former salary.

6 MISCELLANEOUS

A total of €8,353 in respect of irrecoverable overpayments of pensions was written off.

THOMAS CONSIDINE
Accounting Officer
DEPARTMENT OF FINANCE
31 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Superannuation and Retired Allowances for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL
Comptroller and Auditor General
10 September 2003

2 NET LIABILITY TO THE CROWN

2 DETAILS OF EXTRA REMUNERATION

4 MISCELLANEOUS

1 EXPLANATION OF THE CAUSES OF THE ESTIMATE PROVISION

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100	Department of Finance

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

Account of the sum expended, in the year ended 31 December 2002, 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 Accrual €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	6,694	6,226	25
A.2. TRAVEL AND SUBSISTENCE	631	583	4
A.3. INCIDENTAL EXPENSES	307	261	10
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	70	106	-
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	411	451	(40)
A.6. OFFICE PREMISES EXPENSE	102	138	5
A.7. CONSULTANCY AND LEGAL FEES	<u>198</u>	<u>40</u>	<u>25</u>
Gross Total	8,413	7,805	29
<i>Deduct :-</i>			
A.8. APPROPRIATIONS-IN-AID	<u>2,222</u>	<u>2,416</u>	<u>198</u>
Net Total	<u>6,191</u>	<u>5,389</u>	<u>(169)</u>
SURPLUS TO BE SURRENDERED		€801,696	

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			5,389
Changes in Capital Assets			
Purchases Cash	(276)		
Gain on Disposal of Fixed Assets	(2)		
Depreciation	<u>215</u>	(63)	
Changes in Net Current Assets			
Increase in Closing Accruals	60		
Increase in Stock	<u>(17)</u>	<u>43</u>	<u>(20)</u>
Direct Expenditure			5,369
Movement in Work-in-Progress¹			(558)
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		724	
Notional Rents		<u>360</u>	<u>1,084</u>
Operating Cost			<u>5,895</u>

1. Work-in-progress represents the estimated amount recoverable in respect of work completed but not yet invoiced at year-end.

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			490
Work-in-Progress			1,193
Current Assets			
Stocks (Note 10)		25	
Accrued Income		198	
Prepaid Expenses		52	
Other Debit Balances:			
Suspense		19	
PMG Balance and Cash	419		
Less Orders Outstanding	<u>(308)</u>	<u>111</u>	
Total Current Assets		<u>405</u>	
Less Current Liabilities			
Accrued Expenses		81	
Other Credit Balances:			
Due to State (Note 11)		54	
Net Liability to the Exchequer (Note 4)		<u>76</u>	
Total Current Liabilities		<u>211</u>	
Net Current Assets			<u>194</u>
Net Assets			<u>1,877</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2002	1,352	309	1,661
Additions	222	54	276
Disposals	<u>(138)</u>	-	<u>(138)</u>
Gross Assets at 31 December 2002	<u>1,436</u>	<u>363</u>	<u>1,799</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2002	1,002	230	1,232
Depreciation for the year	179	36	215
Depreciation on Disposals	<u>(138)</u>	-	<u>(138)</u>
Cumulative Depreciation at 31 December 2002	<u>1,043</u>	<u>266</u>	<u>1,309</u>
Net Assets at 31 December 2002	<u>393</u>	<u>97</u>	<u>490</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 2002

	€000	€000
Surplus to be surrendered		802
Exchequer Grant Undrawn		<u>(726)</u>
Net Liability to the Exchequer		<u>76</u>
Represented by:		
Debtors		
Net PMG position and cash	111	
Debit Balances: Suspense	<u>19</u>	130
Creditors		
Due to State		<u>(54)</u>
		<u>76</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	468	Savings arose as a result of high staff turnover and delays in filling vacancies.
A.2.	48	Staff vacancies also led to lower than anticipated travel and subsistence costs.
A.3.	46	Refund of exam and course fees were less than expected due to new staff not commencing studies until late 2002 with resulting delays in claims being submitted.
A.4.	(36)	Additional expenditure was incurred on the Government telecommunications network.
A.5.	(40)	Additional expenditure was incurred because it was necessary to upgrade the IT cabling network.
A.6.	(36)	Additional expenditure was incurred due to the refurbishment of facilities.
A.7.	158	The programme of Value for Money studies did not require the anticipated level of consultancy support.

6 APPROPRIATIONS-IN-AID

	Estimated	Realised
	€	€
1 Receipt of Audit Fees	<u>2,222,000</u>	<u>2,415,586</u>

Explanation of Variation

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

7 COMMITMENTS

Commitments likely to materialise in subsequent years amount to €256,410. Of this amount, €202,840 represents contractual obligations the Office has entered into with firms of accountants to provide audit services, €30,402 is in respect of consultancy services for audit projects and €23,168 is in respect of the delivery of a management development programme.

8 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of Max. individual payment of €6,350 or more	€6,350 or more
	€			
Higher, special or additional duties	32,449	18		
Overtime and extra attendance	<u>2,339</u>	3	-	-
Total extra remuneration	<u>34,788</u>			

9 MISCELLANEOUS ITEMS

Costs totalling €54,291 in respect of one Senior Auditor on secondment to the Directorate General Economic and Financial Affairs in Luxembourg and €32,215 in respect of one Auditor on secondment to the Directorate General Regional Policy of the European Commission in Brussels were borne by the Vote.

€32,726 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)	€ 16,215
Subhead A.3. (Training)	€ 16,511

Official gifts to a value of €235 were given during the year.

10 STOCKS

Stocks at 31 December 2002 comprise:

	€000
Stationery	11
Consumables etc.	<u>14</u>
	<u>25</u>

11 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:

€000

Pension Contributions	9
Withholding Tax	37
Value Added Tax	<u>8</u>
	<u>54</u>

JOHN BUCKLEY

Accounting Officer

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

31 March 2003

**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 2002.

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

Respective responsibilities of the accounting officer and the auditor

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

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

Basis of opinion

I have audited the Appropriation Account of the Vote of the Office of the Comptroller and Auditor General in accordance with auditing standards issued by the Auditing Practices Board and Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. An audit includes examination on a test basis, of evidence relevant to the amounts and disclosures in the 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 2002 and there are no matters on which I need to report, pursuant to Section 3(10) of the Comptroller and Auditor General (Amendment) Act 1993.

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

*Ronan J. Nolan
Deloitte & Touche
Chartered Accountants & Registered Auditors
Deloitte & Touche House
Earlsfort Terrace
Dublin 2
10 September 2003*

Certificate of the Comptroller and Auditor General

The Appropriation Account of the Vote for the Office of the Comptroller and Auditor General for 2002 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 2002.

JOHN PURCELL
Comptroller and Auditor General
10 September 2003

OFFICE OF THE REVENUE COMMISSIONERS

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1 SALARIES, WAGES AND ALLOWANCES	230,199	218,695	-
A.2. TRAVEL AND SUBSISTENCE	5,675	5,261	63
A.3. INCIDENTAL EXPENSES	11,210	12,039	502
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	12,973	13,274	202
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	27,889	28,324	(1,638)
A.6. OFFICE PREMISES EXPENSES	8,840	10,387	705
A.7. CONSULTANCY SERVICES	6,214	6,282	315
A.8. MACHINERY AND EQUIPMENT FOR SECURITY PRINTING AND STAMPING	660	691	12
A.9. MOTOR VEHICLES	770	813	29
A.10 LAW CHARGES, FEES AND REWARDS	6,091	5,977	735
A.11 COMPENSATION AND LOSSES	200	78	4
A.12 INFORMATION SOCIETY - ELECTRONIC GOVERNMENT - REVENUE ON-LINE SERVICES (ROS)	<u>7,500</u>	<u>8,192</u>	<u>10</u>
Gross Total	318,221	310,013	939
<i>Deduct :-</i>			
A.13 - APPROPRIATIONS-IN-AID	<u>31,406</u>	<u>34,838</u>	<u>1,013</u>
Net Total	<u>286,815</u>	<u>275,175</u>	<u>(74)</u>
SURPLUS TO BE SURRENDERED		€11,640,275	

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			275,175
Changes in Capital Assets			
Purchases Cash	(14,865)		
Disposals Cash	30		
Depreciation	30,964		
Gain on Disposals	(5)	16,124	
Assets under Development			
Cash Payments		(13,611)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(228)		
Decrease in Stock	<u>318</u>	<u>90</u>	<u>2,603</u>
Direct Expenditure			277,778
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	36,130		
Notional Rents	<u>16,351</u>		<u>52,481</u>
Operating Cost			<u>330,259</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			9,263
Assets under Development (Note 4)			<u>36,480</u>
			45,743
Current Assets			
Stocks (Note 12)		1,547	
Prepayments		3,849	
Accrued Income		1,284	
Other Debit Balances:			
Shared Building Advances	707		
Advances to the OPW for building works etc.	1,595		
Advances for Travel and Subsistence purposes	45		
Miscellaneous Suspense	38		
Recoupable Expenditure	1,001		
Net Pay	<u>3,149</u>	6,535	
PMG Balance and Cash	2,976		
Orders Outstanding	<u>(2,187)</u>	<u>789</u>	
Total Current Assets		<u>14,004</u>	
Current Liabilities			
Accrued Expenses		4,788	
Deferred Income		271	
Other Credit Balances:			
Payroll Deductions	2,717		
Due to State (Note 13)	4,082		
Vote Deposits	<u>300</u>	7,099	
Net Liability to the Exchequer (Note 5)		<u>225</u>	
Total Current Liabilities		12,383	
Net Current Assets			<u>1,621</u>
Net Assets			<u>47,364</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2002	187,822	36,329	224,151
Additions	19,143	3,813	22,956
Disposals	<u>(2,087)</u>	<u>(42)</u>	<u>(2,129)</u>
Gross Assets at 31 December 2002	<u>204,878</u>	<u>40,100</u>	<u>244,978</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2002	175,367	31,488	206,855
Depreciation for the year	26,954	4,010	30,964
Depreciation on Disposals	<u>(2,062)</u>	<u>(42)</u>	<u>(2,104)</u>
Cumulative Depreciation at 31 December 2002	<u>200,259</u>	<u>35,456</u>	<u>235,715</u>
Net Assets at 31 December 2002	<u>4,619</u>	<u>4,644</u>	<u>9,263</u>

Note: Opening balance of accumulated depreciation for equipment has been amended to include €1,952,700 in respect of 2001.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2002

	In House Computer Applications €000
Amounts brought forward at 1 January 2002	30,706
Cash Payments for the Year	13,611
Transferred to Asset Register	<u>(7,837)</u>
Amounts carried forward at 31 December 2002	<u>36,480</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 2002

	€000	€000
Surplus to be surrendered	11,640	
Exchequer Grant Undrawn		<u>(11,415)</u>
Net Liability to the Exchequer		<u>225</u>
Represented by:		
Debtors		
Net PMG position and cash	789	
Shared Building Advances	707	
Advances to the OPW for building works etc.	1,595	
Advances for Travel and Subsistence purposes	45	
Miscellaneous Suspense	38	
Recoupable Expenditure	1,001	
Net Pay	<u>3,149</u>	7,324
Creditors		
Payroll Deductions	(2,717)	
Due to State	(4,082)	
Vote Deposits	<u>(300)</u>	<u>(7,099)</u>
		<u>225</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

- An amount of €837,013 in respect of bank interest on a Revenue Account held with the Central Bank was paid to the Exchequer.
- Witness Expenses amounted to €354.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.11.	122	A 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 the Pay-Related Social Insurance Scheme	27,781,000	27,780,599
2 Moneys received for special attendance of officers	476,000	422,945
3 Fines, forfeitures, law costs recovered	1,968,000	4,633,172
4 Proceeds of customs sales	95,000	78,729
5 Bill of entry receipts	57,000	66,337
6 Receipts from sale of official cars	44,000	29,775
7 Inward processing compensatory interest	64,000	32,206
8 Miscellaneous	<u>921,000</u>	<u>1,794,550</u>
Total	<u>31,406,000</u>	<u>34,838,313</u>

Explanation of Variation

2	Receipts cannot be accurately estimated.
3	It is difficult to estimate receipts from these items.
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 estimate receipts for this item.
8	Receipts cannot be closely estimated.

9 COMMITMENTS

Commitments likely to materialise amount to €60,010.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more
Higher, special or additional duties	994,730	925	22	20,864
Overtime and extra attendance	9,195,567	3,965	346	24,360
Shift and roster allowances	534,317	248	27	15,743
Miscellaneous	<u>543,313</u>	247	3	20,000
Total extra remuneration	<u>11,267,927</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 €7,563,000 was included in the Estimate for 2003.

In addition to the amount expended under subheads A.1. and A.3. a sum of €215,141 was received from the Change Management Fund, Subhead N of the Vote for the Office of the Minister for Finance.

In addition to the amount expended under subhead A.12. a sum of €1,000,000 was received from the Information Society Fund, Subhead Q of the Vote for the Office of the Minister for Finance.

A total of €276,431 was spent on the Exceptional Performance Awards (i.e. 216 individual awards ranging from €64 to €7,618 and 24 group awards ranging from €100 to €6,370).

The cost of Revenue staff on loan to the other Departments without recoupment was €279,325.

Compensation of €25,395 was paid in respect of legal action taken by a member of staff.

Compensation of €34,395 was paid in respect of legal action taken by two members of the public.

56 awards totalling €12,525 were made under the Input (Staff Suggestion) Scheme.

Unauthorised access was gained to a PABX telephone system by non Revenue personnel resulting in a net cost to Revenue of €38,449.

12 STOCKS

Stocks at 31 December 2002 comprise:

	€000
Stationery	996
IT Consumables etc.	551
	<u>1,547</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:

	€000
Income Tax	2,598
Pay Related Social Insurance	988
Withholding Tax	383
Value Added Tax (Intra EU Acquisitions)	45
Tax on exceptional performance awards	68
	<u>4,082</u>

FRANK DALY
Accounting Officer
OFFICE OF THE REVENUE COMMISSIONERS
28 March, 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Revenue Commissioners for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002. Attention is drawn to Chapter 2 of the report for 2002 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General
10 September 2003

OFFICE OF PUBLIC WORKS

Account of the sum expended, in the year ended 31 December, 2002, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of Public Works: for services administered by that Office including the Stationery Office as part of the Government Supplies Agency, and for payment of certain grants.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	23,345	22,674	-
A.2. TRAVEL AND SUBSISTENCE	1,257	1,240	153
A.3. INCIDENTAL EXPENSES	571	1,182	5
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,001	1,057	9
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	2,539	2,384	30
A.6. OFFICE PREMISES EXPENSES	1,143	1,188	111
A.7. CONSULTANCY SERVICES	381	488	12
OTHER SERVICES			
B. PRESIDENT'S HOUSEHOLD STAFF: WAGES AND ALLOWANCES	635	620	1
C.1. ZOOLOGICAL SOCIETY OF IRELAND	2,539	2,539	-
C.2. IRISH COLLEGE PARIS	4,152	4,152	-
C.4. LOUVAIN INSTITUTE	900	900	-
C.5. ST. ISIDORE'S IRISH COLLEGE ROME	1,270	1,270	-
C.6. CHRIST CHURCH CATHEDRAL WATERFORD	1,270	1,270	-
D. PURCHASE OF SITES AND BUILDINGS	17,907	10,189	-
E. NEW WORKS, ALTERATIONS AND ADDITIONS	188,593	167,156	7,336
F.1. MAINTENANCE AND SUPPLIES	31,033	31,059	2,288
F.2. GOVERNMENT SUPPLIES AGENCY	1,128	1,136	58
F.3. RENTS, RATES, ETC.	81,073	98,459	(5,272)
F.4. FUEL, ELECTRICITY, WATER, CLEANING MATERIALS, ETC.	1,045	889	111
G. PURCHASE AND MAINTENANCE OF ENGINEERING PLANT AND MACHINERY AND STORES	2,967	3,355	69
H.1. HYDROMETRIC AND HYDROLOGICAL INVESTIGATION AND MONITORING	1,270	1,294	7
H.2. FLOOD RELIEF PROJECTS	14,400	17,617	982
H.3. DRAINAGE - MAINTENANCE	13,822	13,527	294
H.4. ENGINEERING WORKS	330	305	9
I. FACILITIES MANAGEMENT	635	546	1
Gross Total*	395,206	386,496	6,204
<i>Deduct :-</i>			
J. APPROPRIATIONS-IN-AID	14,575	16,769	4,413
Net Total	380,631	369,727	1,791
SURPLUS TO BE SURRENDERED:	€10,904,065*		

* The Office of Public Works was required to reduce expenditure on Vote 10 in 2002 by €8.5 million in order to provide funding for a humanitarian aid scheme for victims of flooding which was paid from Vote 44 - Flood Relief.

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

NOTES**1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES**

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

(a) Accrued Expenses

Liabilities are represented as goods or services received prior to 31 December 2002, which were paid for during January and February 2003.

(b) Accrued Income

This is represented as demands for payment issued before 31 December 2002 for goods or services provided in 2002 which were unpaid on that date.

(c) Operating Cost Statement

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

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

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

(e) Capital Assets Under Development

Construction projects are valued on practical completion, therefore construction projects on-going at 31 December 2002, are not shown as Capital Assets Under Development.

(f) Depreciation**Vehicles**

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

Other Capital Assets

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

2 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn ¹			369,727
Changes in Capital Assets			
Purchases Cash(Vote 10)	(27,763)		
Disposals Cash	79		
Depreciation	3,874		
Loss on Disposals	<u>39</u>	(23,771)	
Assets under Development			
Cash Payments		(792)	
Changes in Net Current Assets			
Increase in Closing Accruals	2,760		
Decrease in Stock	<u>106</u>	<u>2,866</u>	<u>(21,697)</u>
Direct Expenditure			348,030
Expenditure on Services provided free to other Departments (Allied Services)			<u>(245,578)</u>
Direct Expenditure (excluding Allied Services) ²			102,452
Add Expenditure Borne Elsewhere			
Vote 7 - Superannuation and Retired Allowances	15,770		
Notional Rents payable by OPW	<u>5,436</u>		<u>21,206</u>
Operating Cost ³			<u>123,658</u>

Notes:

- 1 The Operating Cost figure is derived from the Net Outturn on Vote 10 only (€369.727m) whereas the total financial transactions of the OPW during 2002, including direct expenditure incurred by OPW and charged to other Votes, amounted to €550m.
- 2 The Direct Expenditure figure includes an amount of €24.874m which is the net cost of services, such as Flood Relief and Drainage Maintenance, where the OPW acts as client.
- 3 The Operating Cost figure does not include an amount for notional income.
 - (i) Notional rents receivable by the OPW (i.e. the estimated total of all the rents which would be payable to OPW for the State-owned premises occupied by other Government Departments) are estimated at some €110m. If notional rents receivable by the OPW were included in the statement above the Operating Cost would work out at €13.658m.
 - (ii) Amounts have not been included in the Statement in respect of notional income from client Departments in respect of services currently provided free of charge by the Office of Public Works.

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 4)			2,629,178
Assets under Development (Note 5)			<u>83</u>
			2,629,261
Current Assets			
Stocks (Note 15)		1,105	
Prepayments		6,031	
Accrued Income		4,738	
EMTS - Current Account		603	
Central Bank Account Balances	47,047		
Orders Outstanding	<u>(13,082)</u>	<u>33,965</u>	
Total Current Assets		46,442	
Less Current Liabilities			
Accrued Expenses		12,236	
Deferred Income		325	
Other Credit Balances:			
Suspense	29,697		
Due to State (Note 16)	<u>1,864</u>	31,561	
Net Liability to the Exchequer (Note 6)		<u>2,404</u>	
Total Current Liabilities		46,526	
Net Current Assets			<u>(84)</u>
Net Assets			<u>2,629,177</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Land & Buildings €000	Plant & Machinery €000	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2002 ²	2,509,172	17,372	6,800	6,525	2,539,869
Additions ¹	101,034	3,740	2,859	1,069	108,702
Disposals ³	(1,401)	(310)	(428)	-	(2,139)
Revaluations	94	-	-	-	94
Gross Assets at 31 December 2002	<u>2,608,899</u>	<u>20,802</u>	<u>9,231</u>	<u>7,594</u>	<u>2,646,526</u>
Accumulated Depreciation					
Opening Balance at 1 January 2002	-	7,654	4,008	2,478	14,140
Depreciation for the year	-	1,974	1,249	651	3,874
Depreciation on Disposals	-	(243)	(423)	-	(666)
Cumulative Depreciation at 31 December 2002	-	<u>9,385</u>	<u>4,834</u>	<u>3,129</u>	<u>17,348</u>
Net Assets at 31 December 2002	<u>2,608,899</u>	<u>11,417</u>	<u>4,397</u>	<u>4,465</u>	<u>2,629,178</u>

Note:

- The additions for Land & Buildings (€101.034m) is made up of (i) properties purchased by OPW on behalf of the former Department of Public Enterprise for the Media Lab / Digital Hub project at a total cost of €73.658m, (ii) expenditure of €21.35m on improvements to accommodation under Subhead E and (iii) expenditure of €6m from Subhead D on purchases of sites and buildings completed in 2002.
- Opening balances for Furniture & Fittings have been reduced as purchases made by OPW on behalf of other Departments have been removed.
- Disposals of land and buildings include €1.333 million for the transfer of Ionaid Follain, Myshall, Co. Carlow to the Department of Health and Children in August 2002 (Department of Finance Sanction S2/12/99 dated 21 August 2001). This was acquired by the Office of Public Works on the direction of the Department of Justice, Equality and Law Reform in July 2000 for the purpose of accommodating asylum seekers but became surplus to their requirements and was subsequently transferred to the Department of Health and Children.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2002

	Plant & Machinery €000	In House Computer Applications €000	Totals €000
Amounts brought forward at 1 January 2002	86	858	944
Cash Payments for the Year	213	579	792
Transferred to Asset Register	(216)	(1,437)	(1,653)
Amounts carried forward at 31 December 2002	<u>83</u>	<u>-</u>	<u>83</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 2002**

	€000	€000
Surplus to be surrendered		10,904
Exchequer Grant Undrawn		<u>(8,500)</u>
Net Liability to the Exchequer		<u>2,404</u>
Represented by:		
Debtors		
Net Central Bank Position		33,965
Creditors		
Due to State	(1,864)	
Credit Balances: Suspense	<u>(29,697)</u>	<u>(31,561)</u>
		<u>2,404</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER: Nil

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	(611)	The excess is due mainly to the cost of recruiting temporary professional, technical and support staff for new major projects. There was also increased training costs as a result of the introduction of the Performance Management and Development System (PMDS).
A.7.	(107)	Additional expenditure arose on the new computerised Property Management System which went live in January 2003
D.	7,718	The saving arose because a number of site purchases, particularly for Garda Stations, did not proceed as quickly as anticipated.
E.	21,437	The saving arose because of the need to (a) provide a saving of €8.5m on Vote 10 to fund a Humanitarian Aid Scheme for victims of flooding from Vote 44 and (b) to meet unavoidable expenditure on Subheads F3 and H2 of the Vote.
F.3.	(17,386)	Expenditure on this subhead is demand led. The excess arose due to the increased cost of rent reviews and the need for OPW to lease new accommodation to meet the urgent demands of other Government Departments.
F.4.	156	The saving arose due to the impact of continued energy conservation measures.
G.	(388)	The excess expenditure arose due to the necessity to replace engineering plant on health and safety grounds.
H.2.	(3,217)	The excess was caused mainly by payments totalling €2.4m to Dublin City Council to enable flood protection works to be carried out on the River Dodder, and towards the cost of an expert report on flooding on the River Tolka. In addition it was possible to complete works to the Morrell and Lyreen rivers in Co. Kildare ahead of schedule which meant that an additional €600,000 was paid in 2002.
H.4.	25	The saving was due to unexpected delays on the Tralee Ship Canal project.
I.	89	The start up date of this service was delayed resulting in a saving.

9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Rents	4,819,000	5,224,141
2. Dublin Castle Receipts	921,000	846,956
3. Sales of Property	921,000	123,956
4. Recoveries by Government Supplies Agency for services carried out on repayment basis	1,905,000	1,905,000
5. Recoveries for services (other than those by the Government Supplies Agency) carried out on repayment basis	5,116,000	8,197,282
6. Fees etc., in connection with the operation of the Local Loans Fund	4,000	70
7. Miscellaneous, including sales of surplus stores, hire of plant etc.	254,000	390,609
8. Facilities Management	<u>635,000</u>	<u>80,765</u>
Total	<u>14,575,000</u>	<u>16,768,779</u>

Explanation of Variations

- 1 Additional receipts were received from new tenants.
- 2 Receipts were down at Dublin Castle due to the fall in tourist numbers
- 3 The anticipated disposal of properties did not take place in 2002.
- 5 Repayments from the Social Insurance Fund were higher than anticipated due to increases in the cost of accommodation.
- 7 Miscellaneous receipts exceeded expectations due mainly to the cancellation of a number of out of date Payable Orders from the previous year.
- 8 The start up date of this service was delayed which resulted in less receipts for the year.

10 COMMITMENTS**(A) Global Commitments**

The global figure for non-capital commitments likely to arise in 2003 and subsequent years is estimated to be €2,692,892.

(B) Multi-annual Capital Commitments

The following table details expenditure in 2002 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2002.

	€
Expenditure in 2002	189,147,395
Commitments to be met in subsequent years	225,103,154

(C) Major Capital Projects

Expenditure was incurred on twenty three major projects during 2002 where the total estimated cost of the individual project will exceed €6.5m. Particulars of these projects are as follows:

Project	Cumulative Expenditure to 31/12/01 €	Expenditure 2002 €	Subsequent Years €	Total Estimated Project Cost €
Department of Defence GHQ	8,587,739	18,398	-	8,606,137
Houses of the Oireachtas - Leinster House 2000	33,303,780	494,838	-	33,798,618
Department of Education Main Development	16,932,568	1,274,179	47,000	18,253,747
National Library - NCAD Extension	8,385,579	141,812	-	8,527,391
National Library, 4 Kildare St - Refurbishment	1,225,603	4,367,765	471,000	6,064,368
National Library, 7-9 Merrion Row	106,414	621,730	22,886,307	23,614,451
National Museum - Turlough Park House (a)	12,284,387	251,385	-	12,535,772
Revenue Commissioners - Custom House, Dublin Port	3,771,280	8,405,454	1,000,000	13,176,734
Templemore Garda College	6,346,962	163,477	-	6,510,439
Marine Institute, Galway	556,111	825,685	47,000,000	48,381,796
New State Laboratory, Backweston	2,585,511	11,278,982	64,863,635	78,728,128
Department of Agriculture - New Laboratory, Backweston	6,135,525	13,775,521	100,688,954	120,600,000
Department of Agriculture - Food Safety Centre, Backweston	-	1,677	26,800,000	26,801,677
Department of Agriculture - Longtown Farm Project	26,630	123,769	10,849,601	11,000,000
Decentralised Offices, Dundalk	16,392,953	382,508	517,000	17,292,461
Government Offices, The Glen, Waterford	1,600,305	15,692,648	1,075,000	18,367,953
Farmleigh House	17,461,165	882,042	336,000	18,679,207
Asylum Seeker Centre - Cork Airport Hotel	4,908,264	3,163,926	443,000	8,515,190
Asylum Seeker Centre - Knockalisheen	7,846,880	192,681	227,000	8,266,561
Social & Family Affairs - Coolock Social Welfare Office	4,015,285	10,356,776	2,170,000	16,542,061
Social & Family Affairs - Goldsmith House	629,390	1,729,524	8,000,000	10,358,914
Cappamore Flood Relief Scheme	7,729,498	300,319	840,000	8,869,817
Kilkenny Flood Relief Scheme	4,608,208	9,261,353	22,139,388	36,008,949

- (a) The total estimated cost includes €2.5m provided by Mayo County Council and €0.5m by the former Dept. of Arts, Heritage, Gaeltacht and the Islands.

(D) Future Payments in respect of leased properties

There were commitments outstanding at the end of 2002 in respect of rental of leased properties - longer term leases would normally have a specific provision or minimum notice period for early termination. Figures have not been included for such theoretical commitments in this Account.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of Max. individual €6,500 or more	Max. individual payment of €6,500 or more
	€			
Higher, special or additional duties for civil service grades	186,412	54	5	11,522
Overtime for civil service grades	327,496	118	17	21,159
Higher, special or additional duties for OPW grades ¹	1,890,828	724	7	16,946
Overtime for OPW grades ¹	3,171,572	777	175	31,039
Miscellaneous	<u>7,704</u>	31	-	-
Total extra remuneration	<u>5,584,012</u>			

Notes:

Certain individuals received extra remuneration in more than one category.

1. Extra remuneration for grades specific to OPW.

12 MISCELLANEOUS ITEMS

Compensation and associated legal and miscellaneous costs totalling €651,955 and ranging from €11,364 to €118,101, were paid in fourteen cases of personal injury claims by employees. (Department of Finance delegated sanctions of 5/5/88, 8/8/91 and 1/02/01 and sanction of the State Claims Agency apply).

Sums totalling €36,886 and ranging from €5,142 to €31,743 were paid in settlement of two claims for injuries to persons on State Property (Department of Finance delegated sanction of 8/8/91 and sanction of the State Claims Agency apply).

Six ex-gratia payments totalling €63,642 and ranging from €74 to €36,429 were made in respect of loss or damage arising from the activities of this Office (Department of Finance delegated sanction of 8/8/91 and 7/5/02 and sanction of the State Claims Agency apply)

Eleven payments totalling €20,847 and ranging from €188 to €9,641 were made in respect of accidents involving State vehicles (Department of Finance delegated sanction of 8/8/91 and sanction of the State Claims Agency apply).

Following a proposal from the Office's Partnership Committee, the merit pay element of the staff's remuneration package was put into a fund and used to pay for a social function for all staff of the Office. The fund was also used to pay merit awards totalling €527 which was made up of three individual awards ranging from €171 to €177. (Administrative Budget Agreement paragraph 7.1.4 and E101/1/92).

The outturns for Subheads A.1 and A.3 include payments of €116,828 and €30,474 in settlement of a High Court action taken by an employee of the Office. €116,828 represents the difference between the rate of sick pay paid to the employee and his full salary for the period August 1998 to January 2002. €30,474 was paid to his legal representatives as a contribution towards costs.

The outturn for Subhead A.1 includes expenditure of €74,579 in respect of the salary of one officer on loan to the EU without repayment.

In addition to expenditure under Subhead A.1, a sum of €288,235 was received from the Change Management Fund, Subhead N of Vote 6, Department of Finance, in respect of the salaries of staff working on PMDS training in 2002.

In addition to expenditure under Subhead E, a sum of €4,228 was received from the Information Society Fund, Subhead Q of Vote 6, Department of Finance, for works in 2002.

Three retired civil servants in receipt of civil service pensions were re-engaged and paid sums of €17,408, €31,959 and €36,881 respectively. A fourth OPW pensioner was re-engaged by Dublin Zoo and paid €1,265 from the grant to Dublin Zoo, Subhead CI of Vote 10.

Penalty interest payments amounting to €13,827 were made by OPW in 2002 under the Prompt Payment of Accounts Act, 1997, in respect of late voted (€5,234) and non-voted (€8,593) payments.

An amount of €15,984 in respect of VAT on imports was due to the State at 31 December 2002 but is not included in Notes 3, 6 and 16 as it was not held in a Suspense Account at 31 December 2002. VAT on imports is calculated and charged to the Vote when the pay over is made to Revenue, in this case in January 2003.

Requests for payment amounting to €12,625 dating back prior to 1997 were written off in 2002 as unrecoverable debt. Most of this amount relates to unreturned stocks of paper supplied to printers to carry out printing work on behalf of the Government Supplies Agency.

An amount of €227,150 was recovered in 1999 in respect of irregular rent payments bringing total recoveries to €388,465. €126,974 was lodged to the Department of Finance in 1999 as an Extra Exchequer Receipt. The balance of €100,176 was held in a suspense account at 31 December 2002 pending assessment for Capital Gains Tax.

In addition to expenditure on Vote 10, the OPW also acts as an agent, and incurs expenditure, on behalf of other Government Departments. Funding for this expenditure is provided to OPW by the sponsoring Department and appears as a charge on the Vote of that Department. The main areas of expenditure in 2002 were Major Works (€37.1m), Purchase of Sites and Buildings (€30.5m), Maintenance Works (€15.1m), Health & Safety Works (€13.6m), Prison Projects (€11.9m), Energy Costs (€2.1m) and Fishery Harbour Works (€141,850).

The Office of Public Works acquired ownership of two companies named Public Property Development Limited (formerly Deepriver Limited) and Colmstock Properties when purchasing the Battle of the Boyne site and the Department of Justice headquarters, 72/76 St Stephen's Green. Directors' Reports and Financial Statements have been produced for each company and have been made available to the Comptroller and Auditor General's Office and the Department of Finance.

13 NEW WORKS, ALTERATIONS AND ADDITIONS

Analysis of Major Expenditure in 2002

Projects	Estimated Provision €	Outturn €
1 Garda Stations: Erection of new buildings and major improvement schemes	16,796,000	13,459,940
2 Other Garda Projects	942,000	386,186
3 Department of Social and Family Affairs: Erection of new buildings and major improvement schemes	14,335,000	7,046,693
4 Department of Social and Family Affairs: Northside Civic Centre, Coolock	9,000,000	10,356,776
5 Rationalisation of Office Accommodation	18,572,000	12,990,018
6 Department of Agriculture: Erection of new buildings and major improvement schemes	767,000	81,780
7 Department of Agriculture: Clonakilty	33,000	44,229
8 Universal Access Programme	1,274,000	1,067,046
9 Health and Safety Programme	1,899,000	1,929,566
10 National Museum Programme	6,879,000	4,843,374
11 National Library Programme	8,186,000	5,213,164
12 Farnleigh House & Estate	675,000	882,042
13 Dundalk Decentralisation	183,000	382,508
14 Department of Finance Accommodation, 7/9 Merrion Row	1,930,000	621,730
15 Leinster House Projects	15,348,000	5,542,196
16 Department of Education Main Development	456,000	1,274,179
17 Department of Justice, 72/76 St. Stephen's Green Refurbishment	2,279,000	372,716
18 New Dublin Custom House	6,762,000	8,405,454
19 Waterford (The Glen) External Façade	12,156,000	15,692,648
20 Asylum Seekers Programme	4,938,000	7,058,209
21 Hawkins House Refurbishment	4,809,000	450,440
22 Irish Architectural Archive	2,279,000	213,530
23 Landsdowne House Refurbishment	553,000	27,578
24 Legal Aid Board, Caherciveen	65,000	63,013
25 Immigration and Citizenship Office, Burgh Quay	3,799,000	4,499,762
26 Marine Institute, Galway	-	825,685
27 Battle of the Boyne Visitor Centre	241,000	52,085
28 Department of Foreign Affairs - Iveagh House Phase A	1,541,000	2,156,457
29 Department of Foreign Affairs - Iveagh House and Harcourt Street	2,279,000	1,780,556
30 Roscommon Decentralisation	2,051,000	9,391
31 Department of Education Central Area Works	1,725,000	2,167,159
32 National Concert Hall	1,741,000	1,227,851
33 Royal Hospital Kilmainham	1,555,000	491,378
34 National Gallery	1,442,000	620,209
35 State Laboratory Relocation	30,000,000	25,054,503
36 Minor New Works	7,805,000	16,326,919
37 Other Projects	3,298,000	13,538,681
Total	188,593,000	167,155,651

14 EU FUNDING

The outturn for subhead H4 includes payments in respect of activities co-financed from the European Regional Development Fund.

15 STOCKS

Stocks at 31 December 2002 comprise:	€000
Engineering Stocks	891
Building Materials	99
Paper and Stationery	69
Miscellaneous Stocks	46
	<u>1,105</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Withholding Tax	871
Income Tax	492
Pay Related Social Insurance	370
Capital Gains Tax (see Note 12)	100
Pension Contributions	19
Loan Repayments	<u>12</u>
	<u>1,864</u>

SEÁN BENTON

Oifigeach Cuntasaíochta

OIFIG na nOIBREACHA POIBLÍ

31 Márta 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of Public Works for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002. Attention is drawn to Chapter 3 of the report for 2002 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General
10 September 2003

STATE LABORATORY

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the State Laboratory.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	3,775	3,795	-
A.2. TRAVEL AND SUBSISTENCE	109	107	5
A.3. INCIDENTAL EXPENSES	380	338	(16)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	80	85	(1)
A.5. APPARATUS AND CHEMICAL EQUIPMENT	1,673	1,537	(9)
A.6. OFFICE PREMISES EXPENSES	278	221	11
A.7. CONSULTANCY SERVICES	97	65	2
Gross Total	6,392	6,148	(8)
<i>Deduct :-</i>			
A.8. APPROPRIATIONS-IN-AID	100	215	50
Net Total	6,292	5,933	(58)
SURPLUS TO BE SURRENDERED		€358,744	

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			5,933
Changes in Capital Assets			
Purchases Cash	(695)		
Depreciation	741		
Gain on Disposals	(3)	43	
Changes in Net Current Assets			
Decrease in Closing Accruals	(170)		
Decrease in Stock	21	(149)	(106)
Direct Expenditure			5,827
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	432		
Notional Rents	826		1,258
Operating Cost			<u>7,085</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			1,457
Current Assets			
Stocks (Note 10)		70	
Prepayments		79	
Accrued Income		50	
Other Debit Balances:			
Travelling Imprests	1		
Recoupment of Energy Costs	12	13	
PMG Balance and Cash	508		
Orders Outstanding	(338)	170	
Total Current Assets		<u>382</u>	
Less Current Liabilities			
Accrued Expenses		71	
Other Credit Balances:			
Due to State (Note 11)	94		
Payroll Deductions	27		
Travel Expenditure to be recouped	6		
EU Research Project	2		
Change Management Fund	4	133	
Net Liability to the Exchequer (Note 4)		50	
Total Current Liabilities		<u>254</u>	
Net Current Assets			128
Net Assets			<u>1,585</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Office Equipment €000	Furniture & Fittings €000	Motor Vehicles €000	Totals €000
Cost or Valuation at 1 January 2002	4,617	16	22	4,655
Additions	639	2	32	673
Disposals	-	(2)	(22)	(24)
Gross Assets at 31 December 2002	<u>5,256</u>	<u>16</u>	<u>32</u>	<u>5,304</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2002	3,102	4	18	3,124
Depreciation for the year	733	2	6	741
Depreciation on Disposals	-	(1)	(17)	(18)
Cumulative Depreciation at 31 December 2002	<u>3,835</u>	<u>5</u>	<u>7</u>	<u>3,847</u>
Net Assets at 31 December 2002	<u>1,421</u>	<u>11</u>	<u>25</u>	<u>1,457</u>

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 2002

	€000	€000
Surplus to be surrendered		359
Exchequer Grant Undrawn		<u>(309)</u>
Net Liability to the Exchequer		<u>50</u>
Represented by:		
Debtors		
Net PMG position and cash	170	
Debit Balances: Suspense	<u>13</u>	183
Creditors		
Due to State	(94)	
Credit Balances: Suspense	<u>(39)</u>	<u>(133)</u>
		<u>50</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.7.	(32)	The savings arose because the level of consultancy and outsourcing of analysis required was less than originally planned.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Receipts for various analyses, examinations, tests, etc .	100,000	188,237
2 Recoupment from EU for Research/Development Project	-	<u>26,594</u>
Total	<u>100,000</u>	<u>214,831</u>

Explanation of Variation

- It is not possible to accurately predict the outturn as it is principally due to work performed for Local Authorities, under the Coroners Act, 1962.
- The variation is due to a receipt from the EU that was not anticipated.

7 COMMITMENTS

Orders to the value of €36,251 which were placed during 2002, were not delivered until 2003.

8 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more €
Higher, special or additional duties	12,575	14	-	-
Overtime and extra attendance	<u>31,531</u>	16	2	8,574
Total extra remuneration	<u>44,106</u>			

9 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the Delegated Administrative Budget Scheme, a carryover of €219,000 is included in the estimate for 2003.

Awards totalling €6,829 were made to 18 staff members under the scheme for recognition of exceptional performance.

The Net Allied Services Expenditure of €432,000 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	415
10	Office of Public Works	17
		<u>432</u>

10 STOCKS

Stocks at 31 December 2002 comprise:	€000
Chemicals and Laboratory Consumables	64
Stationery and IT Consumables	6
	<u>70</u>

11 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Income Tax	52
Pay Related Social Insurance	15
Pension Contributions	15
PRSI (Employee) Suspense Account	4
VAT on intra-EU Acquisitions	8
	<u>94</u>

DR. MÁIRE C. WALSH
Accounting Officer
 STATE LABORATORY
 21 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the State Laboratory for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL
 Comptroller and Auditor General
 10 September 2003

SECRET SERVICE

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted, for Secret Service.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
SECRET SERVICE	<u>900</u>	<u>362</u>	-
SURPLUS TO BE SURRENDERED	€538,346		

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 2002

	€000	€000
Current Assets		
PMG Balance and Cash	89	
Less Current Liabilities		
Net Liability to the Exchequer (Note 2)	<u>89</u>	
Net Current Assets		-
Net Assets		-

2 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2002**

	€000
Surplus to be surrendered	538
Exchequer Grant Undrawn	<u>(449)</u>
Net Liability to the Exchequer	<u>89</u>
Represented by:	
Debtors	
Net PMG position and cash	<u>89</u>

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

The estimate is necessarily conjectural.

THOMAS CONSIDINE
Accounting Officer
 DEPARTMENT OF FINANCE
 28 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Secret Service for 2002 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 2002.

JOHN PURCELL
 Comptroller and Auditor General
 10 September 2003

OFFICE OF THE ATTORNEY GENERAL

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Attorney General, including a grant-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	6,207	5,890	-
A.2. TRAVEL AND SUBSISTENCE	252	258	9
A.3. INCIDENTAL EXPENSES	873	583	(58)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	136	139	1
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,338	853	77
A.6. OFFICE PREMISES EXPENSES	349	202	1
A.7. CONSULTANCY SERVICES	1,237	683	64
OTHER SERVICES			
B. CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	19	23	-
C. LAW REFORM COMMISSION (GRANT-IN-AID)	1,348	1,348	-
D. GENERAL LAW EXPENSES	<u>156</u>	<u>38</u>	<u>12</u>
Gross Total	<u>11,915</u>	<u>10,017</u>	<u>106</u>
<i>Deduct :-</i>			
E. APPROPRIATIONS-IN-AID	<u>13</u>	<u>1</u>	<u>15</u>
Net Total	<u>11,902</u>	<u>10,016</u>	<u>91</u>
SURPLUS TO BE SURRENDERED	€1,885,900		

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			10,016
Changes in Capital Assets			
Purchases Cash	(417)		
Depreciation	590		
Loss on Disposals	<u>69</u>	242	
Changes in Net Current Assets			
Decrease in Closing Accruals	(13)		
Decrease in Stock	<u>14</u>	<u>1</u>	<u>243</u>
Direct Expenditure			10,259
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	1,196		
Notional Rents	<u>997</u>		<u>2,193</u>
Operating Cost			<u>12,452</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			1,076
Current Assets			
Stocks (Note 11)		11	
Prepayments		106	
Accrued Income		15	
Other Debit Balances:			
Personal Imprest	10		
Miscellaneous	1		
Recoupable Travel	<u>3</u>	14	
PMG Balance and Cash	758		
Orders Outstanding	<u>(163)</u>	<u>595</u>	
Total Current Assets		<u>741</u>	
Less Current Liabilities			
Accrued Expenses		212	
Other Credit Balances:			
Due to the State (Note 12)	214		
Payroll Deductions	19		
Change Management Fund	<u>8</u>	241	
Net Liability to the Exchequer (Note 4)		<u>368</u>	
Total Current Liabilities		821	
Net Current Liabilities			<u>(80)</u>
Net Assets			<u>996</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2002	2,632	995	3,627
Additions	322	95	417
Disposals	(65)	(18)	(83)
Gross Assets at 31 December 2002	<u>2,889</u>	<u>1,072</u>	<u>3,961</u>
Accumulated Depreciation			
Opening Balance at 1 January 2002	1,847	462	2,309
Depreciation for the year	490	100	590
Depreciation on Disposals	(5)	(9)	(14)
Cumulative Depreciation at 31 December 2002	<u>2,332</u>	<u>553</u>	<u>2,885</u>
Net Assets at 31 December 2002	<u>557</u>	<u>519</u>	<u>1,076</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 2002**

	€000	€000
Surplus to be surrendered		1,886
Exchequer Grant Undrawn		<u>(1,518)</u>
Net Liability to the Exchequer		<u>368</u>
Represented by:		
Debtors		
Net PMG position and cash	595	
Debit Balances: Suspense	<u>14</u>	609
Creditors		
Due to the State	(214)	
Credit Balances: Suspense	<u>(27)</u>	<u>(241)</u>
		<u>368</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	290	Savings arose because expenditure on training and on hosting an international conference was less than anticipated.
A.5.	485	Planned IT expenditure was less than anticipated due to a slight delay in the implementation of the IT Plan.
A.6.	147	Certain planned building conversion works were deferred.
A.7.	554	Two Consultant Drafter posts remained unfilled throughout the year and one Consultant Drafter was indisposed for a period and another Consultant Drafter was on long term leave.
B.	(4)	The contributions to an International Organisation were more than had been anticipated.
D.	118	It is difficult to accurately predict these costs.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Miscellaneous	13,000	542

Explanation of Variation

It had been thought that income from the sale of CD-ROMs through the Government Publications Sales Office (GPSO) would be credited to A-in-A of this Vote. However, by agreement between the Department of Finance and the GPSO, monies received were included in the Vote for the Office of Public Works.

7 COMMITMENTS

A commitment of €294,275 has been entered into for library, know-how, drafting, research and clerical support services to be provided in 2003.

8 MATURED LIABILITIES

Matured liabilities undischarged at year end amounted to €9,011.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more
Higher, special or additional duties	48,724	14	4	8,421
Overtime and extra attendance	17,829	25	-	-
Miscellaneous	29,088	25	1	7,186
Total extra remuneration	<u>95,641</u>			

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

10 MISCELLANEOUS ITEMS

Two retired Civil Servants in receipt of Civil Service Pensions were engaged on a contract basis at costs of €72,373 and €68,755 respectively.

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of €455,000 is included in the estimate for 2003.

11 STOCKS

Stocks at 31 December 2002 comprise:

Stationery

€000
11

12 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:

Income Tax
Withholding Tax
Pay Related Social Insurance
Pensions

€000
99
42
32
41
214

FINOLA FLANAGAN
Accounting Officer
OFFICE OF THE ATTORNEY GENERAL
26 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Attorney General for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL
Comptroller and Auditor General
10 September 2003

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Director of Public Prosecutions

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1 SALARIES, WAGES AND ALLOWANCES	6,920	6,346	-
A.2 TRAVEL AND SUBSISTENCE	206	123	3
A.3 INCIDENTAL EXPENSES	1,068	978	36
A.4 POSTAL AND TELECOMMUNICATIONS SERVICES	356	359	28
A.5 OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	709	1,256	8
A.6 OFFICE PREMISES EXPENSES	1,337	1,196	(70)
OTHER SERVICES			
B. FEES TO COUNSEL	13,090	10,034	2,252
C. GENERAL LAW EXPENSES	<u>1,276</u>	<u>3,231</u>	<u>1,872</u>
Gross Total	24,962	23,523	4,129
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>7</u>	<u>87</u>	<u>-</u>
Net Total	<u>24,955</u>	<u>23,436</u>	<u>4,129</u>
SURPLUS TO BE SURRENDERED	€1,519,317		

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			23,436
Changes in Capital Assets			
Purchases Cash	(1,134)		
Depreciation	<u>231</u>	(903)	
Changes in Net Current Assets			
Increase in Closing Accruals	645		
Increase in Stock	<u>(36)</u>	<u>609</u>	<u>(294)</u>
Direct Expenditure			23,142
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	1,216		
Notional Rents	<u>427</u>		<u>1,643</u>
Operating Cost			<u>24,785</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			1,268
Current Assets			
Stocks (Note 11)		82	
Prepayments		97	
Other Debit Balances:			
Travelling Imprests	1		
Recoverable Balances	<u>9</u>	10	
PMG Balance and Cash	2,525		
Orders Outstanding	<u>(1,728)</u>	<u>797</u>	
Total Current Assets		<u>986</u>	
Less Current Liabilities			
Accrued Expenses		4,226	
Other Credit Balances:			
Payroll Deductions	71		
Due to State (Note 12)	<u>471</u>	542	
Net Liability to the Exchequer (Note 4)		<u>265</u>	
Total Current Liabilities		<u>5,033</u>	
Net Current Liabilities			<u>(4,047)</u>
Net Liabilities			<u>(2,779)</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2002	714	580	1,294
Additions	<u>663</u>	<u>259</u>	<u>922</u>
Gross Assets at 31 December 2002	<u>1,377</u>	<u>839</u>	<u>2,216</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2002	447	270	717
Depreciation for the year	<u>169</u>	<u>62</u>	<u>231</u>
Cumulative Depreciation at 31 December 2002	<u>616</u>	<u>332</u>	<u>948</u>
Net Assets at 31 December 2002	<u>761</u>	<u>507</u>	<u>1,268</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 2002**

	€000	€000
Surplus to be surrendered		1,519
Exchequer Grant Undrawn		<u>(1,254)</u>
Net Liability to the Exchequer		<u>265</u>
Represented by:		
Debtors		
Net PMG position and cash	797	
Debit Balances: Suspense	<u>10</u>	807
Creditors		
Due to State	(471)	
Credit Balances: Suspense	<u>(71)</u>	<u>(542)</u>
		<u>265</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	83	Savings arose because the cost of domestic travel was less than expected and because the cost of State Solicitor travel which had been provided for, was borne by another Vote.
A.5.	(547)	The bulk of excess expenditure represents IT projects which were due to be undertaken in later years but were brought forward into 2002. Principal among these were the implementation of the Human Resource Management System, a library information system and the replacement of old PC's. Printing and stationery costs were also higher than anticipated.
B.	3,056	Savings arose because of a drop in the level of activity in one particular Court and because anticipated increased activity levels in other courts did not materialise.
C.	(1,955)	This excess expenditure is due to a small number of very expensive cost awards and to a general increase in the volume and amount of other awards.

6 APPROPRIATIONS-IN-AID

	Estimated	Realised
	€	€
Miscellaneous Receipts	7,000	87,440

Explanation of Variation

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

7 COMMITMENTS

The global figure for commitments likely to materialise in subsequent years is €6,400,000. The commitments arise from briefs issued to counsel but not yet finalised.

8 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2002 was €2,620.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of Max. individual €6,350 or more	Max. individual payment of €6,350 or more
	€			
Higher, special or additional duties	55,548	19	3	18,606
Overtime and extra attendance	<u>126,235</u>	89	4	12,414
Total extra remuneration	<u>181,783</u>			

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

10 MISCELLANEOUS ITEMS

Under the delegated administrative budget scheme, a carryover of €270,000 is included in the Estimate for 2003.

11 STOCKS

Stocks at 31 December 2002 comprise:	€000
Stationery	74
IT Consumables	<u>8</u>
	<u>82</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:

	€000
Income Tax	90
Withholding Tax	337
Pay Related Social Insurance	<u>44</u>
	<u>471</u>

BARRY DONOGHUE

Accounting Officer

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

31 March 2003

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 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL
Comptroller and Auditor General
10 September 2003

VALUATION OFFICE

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Valuation Office and certain minor services

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	6,400	5,621	-
A.2. TRAVEL AND SUBSISTENCE	533	285	4
A.3. INCIDENTAL EXPENSES	404	315	(1)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	118	91	1
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,405	857	2
A.6. OFFICE PREMISES EXPENSES	272	138	4
A.7. CONSULTANCY SERVICES	13	6	-
OTHER SERVICES			
B. VALUATION TRIBUNAL	222	220	3
C. FEES TO COUNSEL AND OTHER LEGAL EXPENSES	<u>63</u>	<u>70</u>	-
Gross Total	9,430	7,603	13
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>1,333</u>	<u>1,706</u>	<u>(471)</u>
Net Total	<u>8,097</u>	<u>5,897</u>	<u>484</u>
SURPLUS TO BE SURRENDERED	€2,200,151		

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			5,897
Changes in Capital Assets			
Purchases Cash	(644)		
Depreciation	472		
Loss on Disposals	<u>3</u>	(169)	
Assets under Development			
Cash Payments		(28)	
Changes in Net Current Assets			
Increase in Closing Accruals	71		
Decrease in Stock	<u>3</u>	<u>74</u>	(123)
Direct Expenditure			5,774
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>3,516</u>
Operating Cost			<u>9,290</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			1,437
Assets under Development (Note 4)			<u>90</u>
			1,527
Current Assets			
Stocks (Note 11)		14	
Prepayments		33	
Accrued Income		212	
Other Debit Balances:			
Imprests	6		
Suspense	<u>3</u>	9	
PMG Balance and Cash	335		
Orders Outstanding	(144)	<u>191</u>	
Total Current Assets		<u>459</u>	
Current Liabilities			
Accrued Expenses		46	
Deferred Income		683	
Other Credit Balances:			
Payroll Deductions	60		
Due to State (Note 12)	<u>109</u>	169	
Net Liability to the Exchequer (Note 5)		<u>31</u>	
Total Current Liabilities		<u>929</u>	
Net Current Liabilities			(470)
Net Assets			<u>1,057</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2002	1,682	1,298	2,980
Additions	638	6	644
Disposals	(87)	-	(87)
Gross Assets at 31 December 2002	<u>2,233</u>	<u>1,304</u>	<u>3,537</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2002	1,111	600	1,711
Depreciation for the year	332	140	472
Depreciation on Disposals	(83)	-	(83)
Cumulative Depreciation at 31 December 2002	<u>1,360</u>	<u>740</u>	<u>2,100</u>
Net Assets at 31 December 2002	<u>873</u>	<u>564</u>	<u>1,437</u>

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2002

	Computer Applications €000
Amounts brought forward at 1 January 2002	62
Cash Payments for the Year	28
Transferred to Asset Register	-
Amounts carried forward at 31 December 2002	<u>90</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 2002

	€000	€000
Surplus to be surrendered		2,200
Exchequer Grant Undrawn		<u>(2,169)</u>
Net Liability to the Exchequer		<u>31</u>
Represented by:		
Debtors		
Net PMG position and cash	191	
Debit Balances: Suspense	<u>9</u>	200
Creditors		
Due to State	(109)	
Credit Balances: Suspense	<u>(60)</u>	<u>(169)</u>
		<u>31</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	248	Expenditure in connection with the revaluation project was lower than anticipated.
A.5.	548	Expenditure in connection with the revaluation project was lower than anticipated.
A.6.	134	Expenditure in connection with the revaluation project was lower than anticipated.
A.7.	7	Consultancy undertaken in 2002 was covered by the Change Management Fund.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Valuation Tribunal appeal fees	30,000	76,175
2 Valuation certificates	60,000	87,568
3 Valuation revision fees	865,000	949,804
4 Fees from appeals to the Commissioner	253,000	264,571
5 Miscellaneous receipts	<u>125,000</u>	<u>327,666</u>
	<u>1,333,000</u>	<u>1,705,784</u>

Explanations of Variations

- 1 Tribunal fee receipts were greater than anticipated.
- 2 Demand for Valuation Office services over the internet contributed significantly to the increase in certificate fees received.
- 5 The introduction of Market Value fees from 1 January 2002 has led to a significant increase in miscellaneous income.

8 COMMITMENTS

At 31 December, 2002 Commitments totalled €132,099.

9 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of €350,000 was included in the Estimate for 2003.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of Max. individual payment of €6,350 or more	€6,350 or more
Higher, special or additional duties	56,786	19	1	7,491
Overtime and extra attendance	<u>81,555</u>	31	4	13,920
Total extra remuneration	<u>138,341</u>			

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

11 STOCKS

Stocks at 31 December 2002 comprise:	€000
Valuation Office consumable stocks	10
Valuation Tribunal consumable stocks	<u>4</u>
	<u>14</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Income Tax	79
Pay Related Social Insurance	20
Withholding Tax	2
Pension Contributions	<u>8</u>
	<u>109</u>

JAMES V. ROGERS
Accounting Officer
 VALUATION OFFICE
 31 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Valuation Office for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL
 Comptroller and Auditor General
 10 September 2003

CIVIL SERVICE COMMISSION

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted, and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Civil Service Commission and of the Local Appointments Commission.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1 SALARIES, WAGES AND ALLOWANCES	5,343	5,582	-
A.2 TRAVEL AND SUBSISTENCE	284	351	9
A.3 INCIDENTAL EXPENSES	306	382	49
A.4 POSTAL AND TELECOMMUNICATIONS SERVICES	305	345	3
A.5 OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,308	1,155	(71)
A.6 OFFICE PREMISES EXPENSES	407	357	23
A.7 CONSULTANCY, ETC., SERVICES	783	641	23
A.8 ACCOMMODATION, ADVERTISING AND PURCHASING AND PRINTING OF TEST PAPERS	1,911	1,839	181
A.9 INFORMATION SOCIETY - E-RECRUITMENT	<u>635</u>	<u>418</u>	-
Gross Total	11,282	11,070	217
<i>Deduct :-</i>			
A.10 APPROPRIATIONS-IN-AID	<u>1</u>	<u>21</u>	<u>57</u>
Net Total	<u>11,281</u>	<u>11,049</u>	<u>160</u>
SURPLUS TO BE SURRENDERED	€232,472		

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			11,049
Changes in Capital Assets			
Purchases Cash	(642)		
Disposals Cash	13		
Depreciation	576		
Loss on Disposals	<u>13</u>	(40)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(218)		
Increase in Stock	<u>(22)</u>	<u>(240)</u>	<u>(280)</u>
Direct Expenditure			10,769
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>3,955</u>
Operating Cost			<u>14,724</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			1,607
Current Assets			
Stocks (Note 9)	372		
Prepayments	116		
Accrued Income	57		
Other Debit Balances	<u>14</u>	559	
PMG Balance and Cash	382		
Orders Outstanding	<u>(190)</u>	192	
Net Liability due from the Exchequer (Note 4)		<u>61</u>	
Total Current Assets		<u>812</u>	
Less Current Liabilities			
Accrued Expenses	333		
Due to State (Note 10)	113		
Other Credit Balances	<u>154</u>		
Total Current Liabilities		<u>600</u>	
Net Current Assets			<u>212</u>
Net Assets			<u>1,819</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2002 ¹	3,141	975	4,116
Additions	561	79	640
Disposals	(9)	(33)	(42)
Gross Assets at 31 December 2002	<u>3,693</u>	<u>1,021</u>	<u>4,714</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2002 ¹	1,924	621	2,545
Depreciation for the year	503	73	576
Depreciation on Disposals	(3)	(11)	(14)
Cumulative Depreciation at 31 December 2002	<u>2,424</u>	<u>683</u>	<u>3,107</u>
Net Assets at 31 December 2002	<u>1,269</u>	<u>338</u>	<u>1,607</u>

Note:

1. The opening balances for office equipment have been adjusted to take account of under and over stated balances in previous years.

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2002**

	€000	€000
Surplus to be surrendered		232
Exchequer Grant Undrawn		<u>(293)</u>
Net Liability from the Exchequer		<u>(61)</u>
Represented by:		
Debtors		
Net PMG position and cash	192	
Debit Balances: Suspense	<u>14</u>	206
Creditors		
Due to State	(113)	
Credit Balances: Suspense	<u>(154)</u>	<u>(267)</u>
		<u>(61)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2	(67)	The excess on this Subhead is due to higher than anticipated costs of travel and subsistence in connection with interview boards. Courier and taxi fares have also increased.
A.3	(76)	The excess on this Subhead is due to higher than anticipated costs of providing board members refreshments. Costs in relation to waste disposal and cleaning also increased.
A.9	217	The savings on this Subhead are due to the postponement of a number of E-Recruitment projects.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Miscellaneous	1,000	20,887

Explanation of Variation

1. Receipts were higher than anticipated due to the refund of two cheques for accommodation paid in previous years, out of date salary cheques and receipts from the sale of IT equipment to the Department of Justice, Equality and Law Reform.

7 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of Max. Individual €6,350 or more payment of €6,350 or more	Total €
Higher, special or additional duties	71,627	44	1	7,203
Overtime and extra attendance	<u>153,765</u>	110	2	10,289
Total extra remuneration	<u>225,392</u>			

Note:

Certain individuals received extra remuneration in more than one category.

8 MISCELLANEOUS ITEMS

A total of €8,355 was spent on merit awards in 2002.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €142,000 is included in the estimates for 2003.

A sum of €7,704 was received from the Information Society Fund, Subhead Q of the Vote for the Office of the Minister for Finance.

A sum of €210,529 was received from the Change Management Fund, Subhead N of the Vote for the Office of the Minister for Finance.

9 STOCKS

Stocks at 31 December 2002 comprise:

	€000
Registry Supplies	10
IT Consumables/Stationery	<u>362</u>
	<u>372</u>

10 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:

	€000
Income Tax	46
Pay Related Social Insurance	29
Withholding Tax	8
Value Added Tax	2
Pension Contribution	<u>28</u>
	<u>113</u>

BRYAN ANDREWS
Accounting Officer
CIVIL SERVICE COMMISSION
27 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Civil Service Commission for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL
Comptroller and Auditor General
10 September 2003

OFFICE OF THE OMBUDSMAN

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted, for the salaries and expenses of the Office of the Ombudsman, the Standards in Public Office Commission and the Office of the Information Commissioner.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1 SALARIES, WAGES AND ALLOWANCES	1,952	1,926	-
A.2 TRAVEL AND SUBSISTENCE	45	48	-
A.3 INCIDENTAL EXPENSES	172	177	3
A.4 POSTAL AND TELECOMMUNICATIONS SERVICES	51	58	3
A.5 OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	196	166	(24)
A.6 OFFICE PREMISES EXPENSES	53	40	3
A.7 CONSULTANCY AND LEGAL FEES	50	68	-
STANDARDS IN PUBLIC OFFICE COMMISSION			
B.1 SALARIES, WAGES AND ALLOWANCES	527	387	-
B.2 TRAVEL AND SUBSISTENCE	26	16	-
B.3 INCIDENTAL EXPENSES	236	220	7
B.4 POSTAL AND TELECOMMUNICATIONS SERVICES	22	14	1
B.5 OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	218	63	(5)
B.6 OFFICE PREMISES EXPENSES	77	87	1
B.7 CONSULTANCY AND LEGAL FEES	63	25	-
OFFICE OF THE INFORMATION COMMISSIONER			
C.1 SALARIES, WAGES AND ALLOWANCES	1,009	867	-
C.2 TRAVEL AND SUBSISTENCE	8	2	-
C.3 INCIDENTAL EXPENSES	70	86	1
C.4 POSTAL AND TELECOMMUNICATIONS SERVICES	19	24	1
C.5 OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	93	64	(7)
C.6 OFFICE PREMISES EXPENSES	23	18	1
C.7 CONSULTANCY AND LEGAL FEES	111	153	-
Total	5,021	4,509	(15)
SURPLUS TO BE SURRENDERED	€512,398		

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			4,509
Changes in Capital Assets			
Purchases Cash	(208)		
Depreciation	130		
Gain on Disposals	<u>(1)</u>	(79)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(36)		
Decrease in Stock	<u>6</u>	<u>(30)</u>	<u>(109)</u>
Direct Expenditure			4,400
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			1,020
Operating Cost			<u>5,420</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			405
Current Assets			
Stocks (Note 8)		27	
Prepayments		42	
Other Debit Balances:			
PMG Balance and Cash	555		
Orders Outstanding	<u>(198)</u>	357	
Net Liability from the Exchequer (Note 4)		<u>39</u>	
Total Current Assets		<u>465</u>	
Less Current Liabilities			
Accrued Expenses		27	
Other Credit Balances:			
Payroll Deductions	26		
Due to State (Note 9)	272		
Referendum Commission	<u>98</u>	<u>396</u>	
Total Current Liabilities		<u>423</u>	
Net Current Assets			<u>42</u>
Net Assets			<u>447</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2002	747	283	1,030
Additions	132	75	207
Disposals	<u>(64)</u>	<u>(1)</u>	<u>(65)</u>
Gross Assets at 31 December 2002	<u>815</u>	<u>357</u>	<u>1,172</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2002	588	113	701
Depreciation for the year	94	36	130
Depreciation on Disposals	<u>(63)</u>	<u>(1)</u>	<u>(64)</u>
Cumulative Depreciation at 31 December 2002	<u>619</u>	<u>148</u>	<u>767</u>
Net Assets at 31 December 2002	<u>196</u>	<u>209</u>	<u>405</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 2002

	€000	€000
Surplus to be surrendered		512
Exchequer Grant Undrawn		<u>(551)</u>
Net Liability from the Exchequer		<u>(39)</u>
Represented by:		
Debtors		
Net PMG Position and Cash		357
Creditors		
Due to State	(272)	
Credit Balances: Suspense	<u>(124)</u>	<u>(396)</u>
		<u>(39)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.5	30	The saving arose because consultancy costs associated with the implementation of the Human Resources Management System (HRMS), which had originally been budgeted for under this Subhead, were paid from Subhead A.7.
A.7	(18)	The excess was due to consultancy costs associated with the implementation of the HRMS, which had originally been budgeted for under Subhead A.5.
B.1	140	The saving arose because of delays in filling vacancies and new staff being placed on lower incremental points of the respective salary scales.
B.5	155	The saving arose because IT and communications infrastructure costs associated with the fit out of new offices for the Standards in Public Office Commission were lower than anticipated.
B.7	38	The saving arose because expenditure on legal services was lower than anticipated.
C.5	29	The saving arose because (i) expenditure on IT was lower than anticipated and (ii) consultancy costs associated with the implementation of the HRMS, which had originally been budgeted for under this Subhead, was paid from Subhead C.7.
C.7	(42)	The excess was due to (i) higher than expected expenditure on legal services and (ii) consultancy costs associated with the implementation of the HRMS, which had originally been budgeted for under Subhead C.5.

6 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. Individual payment of €6,350 or more
	€			
Higher, special or additional duties	17,048	5	-	-
Overtime and extra attendance	<u>29,923</u>	19	2	14,948
Total extra remuneration	<u>46,971</u>			

Note:

Certain individuals received extra remuneration in more than one category.

7 MISCELLANEOUS ITEMS

There is a carryover of €402,000 from 2002 to 2003 under the terms of the Administrative Budget Agreement.

A sum of €6,683 was spent on merit awards (i.e. fifteen individual awards ranging from €150 to €1,500 and one group award of €2,333).

8 STOCKS

Stocks at 31 December 2002 comprise:	€000
Stationery	14
IT Consumables	<u>13</u>
	<u>27</u>

9 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:

	€000
Income Tax	49
Pay Related Social Insurance	14
Withholding Tax	193
Pension Contributions	<u>16</u>
	<u>272</u>

PAT WHELAN

Accounting Officer

OFFICE OF THE OMBUDSMAN

28 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Ombudsman for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL

Comptroller and Auditor General

10 September 2003

OFFICE OF THE CHIEF STATE SOLICITOR

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Chief State Solicitor.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	12,951	11,360	-
A.2. TRAVEL AND SUBSISTENCE	207	152	10
A.3. INCIDENTAL EXPENSES	910	794	67
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	450	483	71
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	2,014	985	42
A.6. OFFICE PREMISES EXPENSES	307	162	11
A.7. CONSULTANCY SERVICES	295	157	11
OTHER SERVICES			
B. FEES TO COUNSEL	7,707	10,375	2,355
C. GENERAL LAW EXPENSES	<u>4,506</u>	<u>4,776</u>	<u>180</u>
Gross Total	29,347	29,244	2,747
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>189</u>	<u>480</u>	<u>3,643</u>
Net Total	<u>29,158</u>	<u>28,764</u>	<u>(896)</u>
SURPLUS TO BE SURRENDERED	€394,072		

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			28,764
Changes in Capital Assets			
Purchases Cash	(654)		
Depreciation	412		
Loss on Disposals	<u>1</u>	(241)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,459		
Increase in Stock	<u>(11)</u>	<u>1,448</u>	<u>1,207</u>
Direct Expenditure			29,971
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	823		
Notional Rents	<u>1,471</u>		<u>2,294</u>
Operating Cost			<u>32,265</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			1,334
Current Assets			
Stocks (Note 11)		78	
Prepayments		68	
Accrued Income		3,643	
Other Debit Balances:			
Advances to OPW	95		
Personal Imprests	1		
Shared Accommodation Costs	33		
Recoverable Balances	13		
Salary Advances	<u>1</u>	143	
PMG Balance and Cash	1,317		
Orders Outstanding	<u>(1,117)</u>	200	
Net Liability from the Exchequer (Note 5)		<u>194</u>	
Total Current Assets		<u>4,326</u>	
Less Current Liabilities			
Accrued Expenses		2,815	
Other Credit Balances:			
Due to State (Note 12)	427		
Payroll Deductions	73		
Provincial State Solicitors	24		
Miscellaneous	<u>13</u>	537	
Total Current Liabilities		<u>3,352</u>	
Net Current Assets			<u>974</u>
Net Assets			<u>2,308</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2002	1,712	1,097	2,809
Additions	623	37	660
Disposals	<u>(51)</u>	-	<u>(51)</u>
Gross Assets at 31 December 2002	<u>2,284</u>	<u>1,134</u>	<u>3,418</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2002	1,279	443	1,722
Depreciation for the year	298	114	412
Depreciation on Disposals	<u>(50)</u>	-	<u>(50)</u>
Cumulative Depreciation at 31 December 2002	<u>1,527</u>	<u>557</u>	<u>2,084</u>
Net Assets at 31 December 2002	<u>757</u>	<u>577</u>	<u>1,334</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 2002**

	€000	€000
Surplus to be surrendered		394
Exchequer Grant Undrawn		<u>(588)</u>
Net Liability from the Exchequer		<u>(194)</u>
Represented by:		
Debtors		
Net PMG position and cash	200	
Debit Balances: Suspense	<u>143</u>	343
Creditors		
Due to State	(427)	
Credit Balances: Suspense	<u>(110)</u>	<u>(537)</u>
		<u>(194)</u>

5 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A total of €6,340 was lodged to the Exchequer under the State Property Act, 1954.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	55	The saving arose because of a fall in the amount of foreign travel and a lower than anticipated increase in the use of taxis for court attendances.
A.5.	1,029	The saving arose because a number of major IT projects were delayed.
A.6.	145	Costs involved in an expected move of some staff to new premises and some refurbishment of existing accommodation did not arise during 2002.
A.7.	138	Rescheduling of IT projects resulted in some anticipated expenditure not arising during the year.
B.	(2,668)	Expenditure in this subhead depends on the level of activity in the Courts and is therefore difficult to forecast. The excess was due mainly to the introduction in late 2001 of a new and more up-to-date payment system for Counsel, that ensured fees were paid each quarter in respect of invoices submitted in the previous quarter. As part of the changeover, a total clearout of all costs due was undertaken, thereby increasing expenditure levels within the year.
C.	(270)	Expenditure in this subhead depends on the level of activity in the Courts and is therefore difficult to forecast. One particular case added €301,766 to the total cost.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Costs and Fees received by the Chief State Solicitor	189,000	480,000

Explanation of Variations

There was an unexpected increase in receipts from fees payable for company restoration applications and in respect of National Lottery grants where the Office carries out certain legal work to verify beneficiary compliance with conditions attaching to the grants. There was also a significant increase in actual legal costs recovered compared to those estimated.

8 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2002 amounted to €24,788.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more
	€			
Higher, special or additional duties	56,766	26	6	15,237
Overtime and extra attendance	299,802	129	14	20,169
Miscellaneous	260	4	-	-
Total extra remuneration	<u>356,828</u>			

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

10 MISCELLANEOUS ITEMS

One Principal Solicitor was on loan to the Department of Enterprise, Trade & Employment on a repayment basis from 1 January 2002 to 31 July 2002.

Ex-Gratia payments totalling €27,840 were made to two Solicitors in respect of service with Tribunals of Enquiry.

Ex-Gratia payments of €5,000 and €2,000 were paid to two staff in non-overtime grades in respect of long periods of additional working.

As agreed with the Department of Finance under the delegated budget scheme, a carry over of €644,000 is included in the estimate for 2003.

11 STOCKS

Stocks at 31 December 2002 comprise:	€000
Stationery	<u>78</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Withholding Tax	178
Income Tax	191
Pay Related Social Insurance	<u>58</u>
	<u>427</u>

DAVID J. O'HAGAN
Accounting Officer
OFFICE OF THE CHIEF STATE SOLICITOR
26 March 2003

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 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL
Comptroller and Auditor General
10 September 2003

OFFICE OF THE MINISTER FOR JUSTICE, EQUALITY AND LAW REFORM

Account of the sum expended, in the year ended 31 December 2002, 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
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	24,790	21,020	-
A.2. TRAVEL AND SUBSISTENCE	1,259	1,455	67
A.3. INCIDENTAL EXPENSES	2,340	1,969	159
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	1,486	1,938	91
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	7,950	10,417	209
A.6. OFFICE PREMISES EXPENSES	624	1,014	848
A.7. CONSULTANCY SERVICES	400	121	9
A.8. FORENSIC SCIENCE LABORATORY	2,991	3,346	(37)
A.9. STATE PATHOLOGY	336	408	12
A.10. RESEARCH	429	345	9
OTHER SERVICES			
B. COMMISSIONS AND SPECIAL INQUIRIES	530	3,591	417
B.1. HUMAN RIGHTS COMMISSION (GRANT)	1,292	609	77
C. LEGAL AID - CRIMINAL (No. 12 OF 1962)	29,978	28,868	5,075
D.1. COMPENSATION FOR PERSONAL INJURIES CRIMINALLY INFLICTED	3,605	3,463	168
D.2. THE IRISH ASSOCIATION FOR VICTIM SUPPORT	1,135	1,135	-
D.3. JUSTICE FOR THE FORGOTTEN	100	231	-
E. GARDA COMPLAINTS BOARD	1,418	1,262	-
F. OFFICE OF THE DATA PROTECTION COMMISSIONER	601	750	14
G. ASYLUM SEEKERS TASK FORCE	38,456	36,048	693
G.1. ASYLUM SEEKERS TASK FORCE - LEGAL AID	9,000	9,600	(71)
G.2. EUROPEAN REFUGEES FUND	1,096	809	83
H. CRIMINAL ASSETS BUREAU	5,024	5,401	-
I. INDEPENDENT INTERNATIONAL COMMISSION (GRANT-IN-AID)	1,599	500	-
J.1. EQUALITY AUTHORITY (GRANT-IN-AID)	5,029	4,533	120
J.2. OFFICE OF THE DIRECTOR OF EQUALITY INVESTIGATIONS	1,803	1,608	(19)
K. LEGAL AID BOARD (GRANT-IN-AID)	17,636	17,636	-
L. FREE LEGAL ADVICE CENTRES	103	85	-
M. GRANT FOR THE NATIONAL WOMEN'S COUNCIL	587	587	-
N. CHILDCARE	58,410	58,417	10
O. CENTRAL AUTHORITIES (CHILD ABDUCTION, CHILD PROTECTION AND MAINTENANCE DEBTORS)	18	16	2
P. EQUALITY PROOFING	97	14	-
Q. STATUS OF PEOPLE WITH DISABILITIES	5,060	2,787	19
R. VIOLENCE AGAINST WOMEN	885	310	1
S. EQUALITY MONITORING/CONSULTATIVE COMMITTEES	2,076	917	8
S.1. GENDER MAINSTREAMING AND POSITIVE ACTION FOR WOMEN	8,769	6,491	104
S.2. ANTI RACISM AWARENESS CAMPAIGN	2,590	2,309	32

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
S.3. NATIONAL CONSULTATIVE COMMITTEE ON RACISM AND INTERCULTURALISM	340	338	-
T. NATIONAL DISABILITY AUTHORITY	4,857	3,732	-
U. CORONER SERVICE	93	-	-
V. PAROLE BOARD	254	243	2
W. CRIME PREVENTION MEASURES	<u>968</u>	<u>724</u>	<u>11</u>
Gross Total	246,014	235,047	8,113
<i>Deduct :-</i>			
X. APPROPRIATIONS-IN-AID	<u>10,402</u>	<u>7,945</u>	<u>2,949</u>
Net Total	<u>235,612</u>	<u>227,102</u>	<u>5,164</u>
SURPLUS TO BE SURRENDERED	€8,510,486		

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			227,102
Changes in Capital Assets			
Purchases Cash	(5,645)		
Depreciation	4,019		
Profit on Disposals	<u>(2)</u>	(1,628)	
Assets under Development			
Cash Payments		(11,387)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(1,777)		
Increase in Stock	<u>(149)</u>	<u>(1,926)</u>	<u>(14,941)</u>
Direct Expenditure			212,161
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	18,385		
Notional Rents	<u>4,733</u>		<u>23,118</u>
Operating Cost			<u>235,279</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			11,458
Assets under Development (Note 4)			<u>13,741</u>
			25,199
Current Assets			
Stocks (Note 15)		485	
Prepayments		373	
Accrued Income		3,274	
Other Debit Balances:			
Suspense	9,857		
Advances to OPW	447		
Imprests	<u>157</u>	10,461	
PMG Balance and Cash	8,702		
Orders Outstanding	<u>(10,751)</u>	<u>(2,049)</u>	
Total Current Assets		<u>12,544</u>	
Less Current Liabilities			
Accrued Expenses		8,486	
Deferred Income		325	
Other Credit Balances:			
Due to State (Note 16)	1,866		
Payroll Deductions	351		
Suspense	<u>951</u>	3,168	
Net Liability to the Exchequer (Note 5)		<u>5,244</u>	
Total Current Liabilities		<u>17,223</u>	
Net Current Liabilities			<u>(4,679)</u>
Net Assets			<u>20,520</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Vehicles & Equipment €000	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2002	429	17,016	4,871	22,316
Additions	14	4,732	1,631	6,377
Disposals	(8)	(3)	-	(11)
Gross Assets at 31 December 2002	<u>435</u>	<u>21,745</u>	<u>6,502</u>	<u>28,682</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2002	235	10,289	2,690	13,214
Depreciation for the year	63	3,458	498	4,019
Depreciation on Disposals	(7)	(2)	-	(9)
Cumulative Depreciation at 31 December 2002	<u>291</u>	<u>13,745</u>	<u>3,188</u>	<u>17,224</u>
Net Assets at 31 December 2002	<u>144</u>	<u>8,000</u>	<u>3,314</u>	<u>11,458</u>

Note:

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

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2002

	In House Computer Applications €000
Amounts brought forward at 1 January 2002	3,889
Cash Payments for the Year	11,387
Transferred to Asset Register	(1,535)
Amounts carried forward at 31 December 2002	<u>13,741</u>

Note:

The Department does not yet maintain an Asset Register in the form required by the Department of Finance.

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2002

	€000	€000
Surplus to be surrendered		8,510
Exchequer Grant Undrawn		<u>(3,266)</u>
Net Liability to the Exchequer		<u>5,244</u>
Represented by:		
Debtors		
Net PMG position and cash	(2,049)	
Debit Balances: Suspense	<u>10,461</u>	8,412
Creditors		
Due to State	(1,866)	
Credit Balances: Suspense	<u>(1,302)</u>	<u>(3,168)</u>
		<u>5,244</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	€	€
Fees (Cash) for Nationality and Citizenship Certificates (No. 26 of 1956)	205,000	729,410

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.4.	(452)	Expenditure was higher than expected because the expansion of the Department led to an increase in the cost of post and telecommunications.
A.5.	(2,647)	Expenditure was higher than expected because planned projects in 2001 were late starting and the bulk of this committed expenditure was carried forward to 2002. There were resultant savings of approx. €3.9M in 2001. The expansion of the Department also necessitated increased costs related to photocopying equipment and other office machinery.
A.6.	(390)	Expenditure was higher than expected because of the need to refit one floor of the Department's headquarters and also because expenditure on maintenance was greater than anticipated.
A.7.	279	The savings arose mainly as a result of the directive contained in a Government decision of June 2002 curtailing expenditure on consultancy.
B.	(3,061)	Expenditure was higher than expected because of the establishment of a number of new commissions and special enquiries.
B.1.	683	The process of recruiting staff and the finalisation of details relating to premises took longer than anticipated.
D.3.	(131)	The level of expenditure on counselling was greater than anticipated.
E.	156	The saving arose mainly because expenditure on fees and staffing was less than anticipated.
F.	(149)	Expenditure was higher than expected because an increase in staff numbers gave rise to greater than anticipated expenditure on pay.
G.	2,408	The saving arose primarily to high level of withdrawals of asylum applications. In addition the level of costs awarded against the Department in judicial review proceedings was less than anticipated.
G.1.	(600)	The overspend arose as a result of increased overtime, the need to recruit temporary legal staff and higher than anticipated legal and other professional fees.
G.2.	287	The reason for the saving was due to the slowness of beneficiaries to draw down funding.
H.	(377)	Expenditure was higher than expected because expenditure in relation to a contract for the further development of the Criminal Assets Bureau Information System, which had been planned for 2001, ran into 2002.
I.	1,099	Expenditure was lower than expected because the grant sought by the commission was lower than anticipated and also the co-funding of expenditure was higher than anticipated.
J.1.	496	Savings in the pay provision occurred due to the fact that the full complement of staff was not in place for 2002 and also due to the timing of some projects.
J.2.	195	The saving arose as a result of the non-filling of vacancies for all or part of the year. Term-time working and the non-pay costs associated with the savings on the pay element of the budget are also relevant.
L.	18	The savings arose because the beneficiaries did not draw down all of the available funds.
O.	2	The savings arose because the number of cases dealt with was slightly less than anticipated.

Sub-head	Less/(More) Than Provided €000	Explanation
P.	83	The savings arose because of expenditure on pilot schemes being delayed and no requests for funding for them having been received in 2002.
Q.	2,273	The savings arose because less progress than had been planned occurred in relation to disability awareness initiatives.
R.	575	The savings arose because the allocation for 2002 included a provision for the establishment of a single telephone number crisis referral help line for women experiencing violence which did not commence in 2002.
S.	1,159	The savings arose because several projects in 2002 did not proceed or did not proceed at the rate envisaged.
S.1.	2,278	The saving arose because it took longer than originally expected for the gender-proofing strand to become fully operational.
S.2.	281	The saving arose because the number of suitable applications was less than anticipated and the cost of advertising was less than expected. In addition a commitment towards a nation-wide sports project was deferred to 2003.
T.	1,125	The expenditure requirement of the National Disability Authority was less than anticipated.
U.	93	The savings arose because the post of Director was not established as expected in 2002.
W.	244	The savings arose because the planned national study of domestic violence did not proceed in 2002 as originally envisaged. The study is expected to proceed in 2003.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Film Censorship Fees (cash)	700,000	1,039,106
2. Recoupment of Salaries	75,000	27,082
3. Data Protection Fees	258,000	358,067
4. EU Receipts	8,790,000	6,118,766
5. Miscellaneous receipts	579,000	402,310
Total	<u>10,402,000</u>	<u>7,945,331</u>

Explanation of Variations

- The increased receipts are due to a considerable increase in the number of theatrical films and videos submitted for censorship in 2002. This is largely due to the fact that back catalogues are now required to be submitted for classification and an increase in the number of theatrical trailers submitted for classification and certification.
- Receipts under this heading fluctuate and are difficult to estimate accurately.
- Extra fees were realised because there was an increase in the number of bodies registering with the Commissioner.
- EU Receipts under the Equal Opportunities Childcare Programme were less than anticipated due to timing delays. The final tranche of EU funding in 2002 was received in January 2003.
- Receipts under this heading fluctuate and are difficult to estimate accurately.

9 COMMITMENTS

A. Global Commitments

Contracted Commitments at 31 December 2001 amount to €10,585,529.

B. Multi-Annual Capital Commitments

	Expenditure to 2002 €000	Expenditure in 2002 €000	Subsequent Years €000
IT project development	4,883	372	30
Wide Area Network and inter-agency Communications Project	-	191	1,650
Financial Management Project for the Department and its agencies	-	5,447	14,579

10 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €85,000.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more
Higher, special or additional duties	313,903	117	9	20,203
Overtime and extra attendance	1,367,082	696	45	25,998
Shift and roster allowances	4,651	2	-	-
Miscellaneous	398,761	298	10	12,676
Total extra remuneration	<u>2,084,397</u>			

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

12 MISCELLANEOUS ITEMS

In addition to the amount expended under the Subheads, a sum of €110,541 was received from Subhead N of the Vote for the Office of the Minister for Finance in respect of projects which were part funded from that Department's Change Management Fund.

A sum of €248,036 was received from Subhead Q of the Vote for the Office of the Minister for Finance in respect of projects which were part funded from that Department's Information Society Fund.

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover from 2002 of €435,000 was included in the estimate for 2003.

A total of €69,530 was paid to eight retired Civil Servants in receipt of Civil Service pensions, who were re-employed on various duties during 2002.

Ex-gratia payments amounting to €446,389 were made in respect of the non-statutory Legal Aid Scheme for CAB type actions.

Ex-gratia payments amounting to €348,282 were made in respect of the non-statutory Garda Station Legal Advice Scheme.

An ex-gratia payment of €24 was made to a member of staff in respect of a case whereby private property was damaged in the course of his/her work.

An ex-gratia payment of €38 was made to a member of staff in respect of medical costs which arose as a result of an assault which occurred at work.

An amount of €317 was written off in respect of loss of cash which was part of an advance for official purposes.

A total payment of €64,399 in respect of ex-gratia payments varying from €117 to €6,190 were made in 41 cases in respect of awards for exceptional performance. Fifteen of these were individual awards the remainder were made to groups of staff.

13 EU FUNDING

The outturn shown in subheads J.1, N and S.1 includes expenditure in respect of activities co-financed by the European Union.

14 COMMISSIONS AND INQUIRIES, etc.

The Cumulative expenditure in respect of Commissions etc. to 31 December 2002 on account of which payments were made in the year as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Cost in 2002 €	Cumulative Expenditure to 31-Dec-02 €
Morris Tribunal	2002	2,179,900	2,179,900
Barr Tribunal	2002	474,517	474,517
The Nally Group: Inquiry	2002	68,400	68,400
Referendum Commission expenses - Death Penalty	2001	5,938	1,087,828
Independent Review of the Donegal Investigation	2001	107,674	107,674
Intoxicating Liquor Commission	2000	79,272	212,926
Murphy Inquiry	2000	579,930	757,848
Commission to Review the Offences Against the State Act	1999	33,206	56,756
Video Recording Committee	1999	131	1,897
Criminal Legal Aid Review Group	1996	4,590	56,190
Criminal Injuries Compensation Tribunal	1974	57,200	637,531

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

Ansbacher Inquiry	1999	25,065	3,484,384
NIB Inquiry	1998	31,661	4,832,592

15 STOCKS

Stocks at 31 December 2002 comprise:	€000
Stationery	156
Forensic Consumables	120
Office Consumables	30
IT Consumables	124
Publications	19
Miscellaneous	<u>36</u>
	<u>485</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Income Tax	632
Value Added Tax	58
Civil Service Pension Scheme	(2)
Retention Tax	779
Pay Related Social Insurance	280
Firearm Certificates	6
Extra Exchequer Receipts	<u>113</u>
	<u>1,866</u>

T.DALTON

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

28 March 2003

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 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002. Attention is drawn to Chapter 4 of the report for 2002 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL

Comptroller and Auditor General

10 September 2003

GARDA SÍOCHÁNA

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Garda Síochána, including pensions, etc.; for payments of compensation and other expenses arising out of service in the Local Security Force; for the payment of certain witnesses' expenses; and for payment of a grant-in-aid.

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES				
<i>Original</i>	657,101			
<i>Supplementary</i>	<u>7,000</u>	664,101	658,025	-
A.2. TRAVEL AND SUBSISTENCE				
<i>Original</i>	22,566			
<i>Supplementary</i>	<u>5,400</u>	27,966	28,634	3,630
A.3. INCIDENTAL EXPENSES				
<i>Original</i>	12,580			
<i>Supplementary</i>	<u>250</u>	12,830	12,987	725
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		9,175	8,749	298
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES				
<i>Original</i>	18,366			
<i>Supplementary</i>	<u>(7,500)</u>	10,866	12,424	(449)
A.6. MAINTENANCE OF GARDA PREMISES				
<i>Original</i>	7,138			
<i>Supplementary</i>	<u>(800)</u>	6,338	8,163	650
A.7. CONSULTANCY SERVICES				
<i>Original</i>	343			
<i>Supplementary</i>	<u>(150)</u>	193	222	16
A.8. STATION SERVICES				
<i>Original</i>	9,141			
<i>Supplementary</i>	<u>2,200</u>	11,341	11,695	619
A.9. IMPLEMENTATION OF GARDA SMI.				
<i>Original</i>	657			
<i>Supplementary</i>	<u>(150)</u>	507	308	97
OTHER SERVICES				
B. CLOTHING AND ACCESSORIES				
<i>Original</i>	3,400			
<i>Supplementary</i>	<u>200</u>	3,600	4,332	75
C. ST. PAUL'S GARDA MEDICAL AID SOCIETY (GRANT-IN-AID)		90	90	-
D. TRANSPORT				
<i>Original</i>	17,000			
<i>Supplementary</i>	<u>(1,000)</u>	16,000	19,431	967
E. COMMUNICATIONS AND OTHER EQUIPMENT				
<i>Original</i>	24,000			
<i>Supplementary</i>	<u>(8,100)</u>	15,900	14,742	547
F. AIRCRAFT				
<i>Original</i>	1,800			
<i>Supplementary</i>	<u>(800)</u>	1,000	596	29

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
G. SUPERANNUATION, ETC.				
<i>Original</i>	144,359			
<i>Supplementary</i>	<u>13,150</u>	157,509	156,416	-
H. WITNESSES' EXPENSES				
<i>Original</i>	1,170			
<i>Supplementary</i>	<u>100</u>	1,270	1,327	189
I. COMPENSATION				
<i>Original</i>	11,910			
<i>Supplementary</i>	<u>3,000</u>	14,910	13,853	270
J. WITNESS SECURITY PROGRAMME				
<i>Original</i>	992			
<i>Supplementary</i>	<u>200</u>	<u>1,192</u>	<u>1,092</u>	-
Gross Total				
<i>Original</i>	941,788			
<i>Supplementary</i>	<u>13,000</u>	<u>954,788</u>	<u>953,086</u>	<u>7,663</u>
<i>Deduct :-</i>				
K. APPROPRIATIONS-IN-AID				
<i>Original</i>	22,654			
<i>Supplementary</i>	<u>5,000</u>	<u>27,654</u>	<u>28,520</u>	<u>1,213</u>
Net Total				
<i>Original</i>	919,134			
<i>Supplementary</i>	<u>8,000</u>	<u>927,134</u>	<u>924,566</u>	<u>6,450</u>
SURPLUS TO BE SURRENDERED		€2,568,159		

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

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICES

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 included in the Appropriation Account of the Office of Public Works (Vote 10).

2 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			924,566
Changes in Capital Assets			
Purchases Cash	(21,434)		
Disposals Cash	1,071		
Depreciation	25,086		
Loss on Disposals	<u>581</u>	5,304	
Assets under Development			
Cash Payments		(2,598)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(2,838)		
Increase in Stock	<u>(136)</u>	<u>(2,974)</u>	<u>(268)</u>
Direct Expenditure			924,298
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>(2,707)</u>
Operating Cost			<u>921,591</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 4)			60,500
Assets under Development (Note 5)			<u>10,764</u> 71,264
Current Assets			
Stocks (Note 17)		3,930	
Prepayments		943	
Accrued Income		1,213	
Other Debit Balances:			
Suspense	8,965		
Advances to OPW	1,143		
Court Lodgements	135		
Imprests	<u>8,677</u>	18,920	
PMG Balance and Cash	18,993		
Orders Outstanding	<u>(12,670)</u>	6,323	
Total Current Assets		<u>31,329</u>	
Less Current Liabilities			
Accrued Expenses		8,606	
Other Credit Balances:			
Due to State (Note 18)	21,213		
Garda Reward Fund	95		
Payroll Deductions	2,928		
Suspense	<u>376</u>	24,612	
Net Liability to the Exchequer (Note 6)		<u>631</u>	
Total Current Liabilities		<u>33,849</u>	
Net Current Liabilities			<u>(2,520)</u>
Net Assets			<u>68,744</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Aircraft	Motor Boat	Vehicles & Equipment	Office Equipment	Furniture and Fittings	Totals
	€000	€000	€000	€000	€000	€000
Cost or Valuation at 1 January 2002	12,042	295	38,765	113,389	10,673	175,164
Additions	477	-	9,060	8,746	1,319	19,602
Disposals	-	-	(7,821)	(457)	-	(8,278)
Gross Assets at 31 December 2002	<u>12,519</u>	<u>295</u>	<u>40,004</u>	<u>121,678</u>	<u>11,992</u>	<u>186,488</u>
Accumulated Depreciation:						
Opening Balance at 1 January 2002	2,317	88	23,083	75,896	6,128	107,512
Depreciation for the year	626	30	6,948	16,670	812	25,086
Depreciation on Disposals	-	-	(6,188)	(422)	-	(6,610)
Cumulative Depreciation at 31 Dec 2002	<u>2,943</u>	<u>118</u>	<u>23,843</u>	<u>92,144</u>	<u>6,940</u>	<u>125,988</u>
Net Assets at 31 December 2002	<u>9,576</u>	<u>177</u>	<u>16,161</u>	<u>29,534</u>	<u>5,052</u>	<u>60,500</u>

Note:

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

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2002

	In House Computer Applications €000	In House Comms. Development €000	Fixed Charge Penalty System	Totals €000
Amounts brought forward at 1 January 2002	1,506	6,660	-	8,166
Cash Payments for the Year	-	579	2,019	2,598
Amounts carried forward at 31 December 2002	<u>1,506</u>	<u>7,239</u>	<u>2,019</u>	<u>10,764</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 2002

	€000	€000
Surplus to be surrendered		2,568
Exchequer Grant Undrawn		<u>(1,937)</u>
Net Liability from the Exchequer		<u>631</u>
Represented by:		
Debtors		
Net PMG position and cash	6,323	
Debit Balances: Suspense	<u>18,920</u>	25,243
Creditors		
Due to State	(21,213)	
Credit Balances: Suspense	<u>(3,399)</u>	<u>(24,612)</u>
		<u>631</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	€	€
Road Traffic Act Penalties	18,500,000	20,769,940

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.5.	(1,558)	The excess arose as a result of a requirement to purchase essential upgrades for computer hardware and the continuous maintenance of existing systems.
A.6.	(1,825)	The excess expenditure arose as a result of final payments which fell due for the installation of audio video interviewing equipment in Garda stations. It was also due to the finalisation of a higher number of contracts than had been anticipated. Moreover, it is extremely difficult to predict the number of maintenance projects in the course of the year which mature for payment.
A.7.	(29)	The excess arose due to the necessity to retain consultants to advise on a wider range of topics than envisaged.
A.9.	199	The saving arose as a result of invoice delays from suppliers which held up payments due to consultants in respect of Phase 3 of the Structures and Service Delivery Review together with the unanticipated deferral of a request for tender in relation to a Review of Garda promotion procedures.
B.	(732)	The excess arose due to the requirement to purchase additional uniforms and clothing for existing and new specialist units.
D.	(3,431)	The excess arose due the need to purchase additional vehicles to partly address the age and high mileage of the Garda Fleet and the consequent high maintenance costs.
E.	1,158	The saving arose due to the delay in procuring equipment and also the placing of contracts to install new CCTV systems did not proceed as quickly as anticipated.
F.	404	The saving arose as a result of the final contractual payment relating to the acquisition of the second helicopter being less than budgeted. In addition maintenance costs were less than anticipated.
I.	1,057	The saving arose due to the delay in finalising a number of cases. In addition awards in some cases were less than anticipated.
J.	100	Given the nature of the expenditure under the Witness Security Programme, it is difficult to estimate the funding requirement with great accuracy. The savings arose due to a lesser demand for this expenditure than anticipated.

9 APPROPRIATIONS-IN-AID

	€	Estimated €	Realised €
1. Contributions to the Garda Síochána Spouses' and Children's Pension Scheme			
<i>Original</i>	8,714,000		
<i>Supplementary</i>	<u>1,300,000</u>	10,014,000	10,130,026
2. Contributions to the Garda Síochána Pensions Scheme			
<i>Original</i>	8,492,000		
<i>Supplementary</i>	<u>3,500,000</u>	11,992,000	12,048,115
3. Miscellaneous Receipts (repayable advances, sale of old stores, contributions to quarters, fees for reports, etc.,)			
<i>Original</i>	4,481,000		
<i>Supplementary</i>	<u>200,000</u>	4,681,000	5,390,047
4. Receipts from Banks in respect of Cash Escort Services		<u>967,000</u>	<u>952,303</u>
Total			
<i>Original</i>	22,654,000		
<i>Supplementary</i>	<u>5,000,000</u>	<u>27,654,000</u>	<u>28,520,491</u>

Explanation of Variations

- 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 unsociable 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.	3,343
Payment for services rendered by Gardaí	1,148,068
Recovery in respect of damage to official vehicles and other Garda property	95,833
Proceeds of sales of used vehicles, old stores and forfeited and unclaimed property	1,573,841
Fees for accident and malicious damage reports	622,180
Contributions for living quarters	124,815
Recovery of witnesses' expenses	108,564
Recoupment of Salaries	78,889
Percentage charge to Insurance Companies for collection of insurance premiums	65,477
Taxi licence fees	151,717
U.N. Receipts	27,205
Road Traffic Act - Section 41	569,290
Planning and Development Act 2000 receipts	75,307
Unclassified items	<u>745,518</u>
	<u>5,390,047</u>

10 COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31st December 2002 amount to €1,787,969.

(B) Multi-Annual Capital Commitments

Project	Expenditure to	Expenditure in	Subsequent
	2002	2002	Years
	€	€	€
Fixed Penalty System	-	2,019,000	5,119,000
National Digital Radio Project	6,660,000	579,000	296,000

11 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €145,000.

12 STATEMENT OF LOSSES (GARDA VEHICLES, etc.)

In eighty six accidents involving Garda Síochána vehicles, damage and other costs amounting to €181,925 was attributable to Garda personnel.

In eighty six accidents involving Garda Síochána vehicles, damage and other costs amounting to €137,302 was not attributable to Garda personnel. Compensation totalling €22,360 was recovered.

In thirty five accidents involving Garda Síochána vehicles, damage and other costs amounting to €56,297 was partly attributable to Garda personnel.

In sixteen accidents involving Garda Síochána vehicles, damage and other costs amounting to €18,410 was charged where responsibility has yet to be assigned.

In sixty two cases involving damage amounting to €103,151 to Garda Síochána vehicles, the Garda authorities had determined that the damage was maliciously caused. In eight cases compensation totalling €9,900 was recovered.

13 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of Max. €6,350 or more	Max. individual payment of €6,350 or more
	€			
Hgher, special or additional duties	34,708	80	-	-
Overtime and extra attendance	65,695,352	11,938	3,762	56,825
Shift and roster allowances	80,735,303	11,856	7,957	17,910
Miscellaneous	59,611,226	13,049	1,524	24,296
Total extra remuneration	<u>206,076,589</u>			

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

14 MISCELLANEOUS ITEMS

Sims of €15,100, €31,484 and €16,903 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.

Sims of €43,647 and €40,381 were charged in respect of accommodation costs of the Association of Garda Sergeants and Inspectors and the Garda Representative Association, respectively.

Compensation and legal costs totalling €3,232,667 and ranging from €46 to €440,000 were paid in two hundred and ninety nine cases in respect of claims for personal injuries and material damage resulting from accidents involving Garda vehicles.

A 31 December 2002 an estimate of the number of compensation cases outstanding against the Garda Authorities was 2,397 made up as follows:

Road Traffic Accidents	350
Garda Compensation	1,400
Miscellaneous	647

Pyments totalling €269,922 and ranging from €240 to €82,533 were made in respect of claims arising out of injuries received by twenty Gardai while on duty.

Pyments totalling €159,069 and ranging from €78 to €99,457 were made to twenty three civilians in respect of injuries received as a result of accidents on Garda premises.

Pyments totalling €1,140,186 and ranging from €716 to €167,667 were made in thirty eight instances following legal action taken by Gardai.

Pyments totalling €1,081,193 and ranging from €824 to €103,648 were made in fifty five instances, where civil actions were taken against the State arising from actions taken by Gardai in the performance of their duties.

Ex-gratia payments totalling €105,894 and ranging from €832 to €38,040 in respect of legal expenses were made in ten instances where legal action was taken against members of An Garda Síochána arising from actions taken by them in the performance of their duties.

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

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

Air Corps helicopters and aircraft were availed of by Garda personnel during 2002 without payment and Air Corps support was provided without charge in respect of Garda Síochána aircraft.

A total of €25,938 was paid to retired Civil Servants in receipt of Civil Service Pensions, who were re-employed on various duties during 2002.

A sum of €89,622 was charged to subhead A.1. in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Association of Garda Sergeants and Inspectors.

A sum of €80,211 was charged to subhead A.1. in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Garda Representative Association.

A sum of €43,899 was charged to subhead A.1. in respect of the remuneration of members of the Garda Síochána assigned to the Garda Medical Aid Society.

A sum of €43,899 was charged to subhead A.1. in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Benevolent Fund.

15 EU FUNDING

A total of €272,540 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.

16 GARDA SÍOCHÁNA REWARD FUND

The following statement shows the total receipts proper to the Fund for the year 2002, the amount of payments in that period and the balance of the Fund at 31st December 2002

	€
Balance brought forward on 1st January 2002	127,716
Receipts for year ended 31st December 2002	<u>18,761</u>
	146,477
Payments for the year ended 31st December 2002	<u>10,684</u>
Balance on 31st December 2002	<u>135,793</u>

The receipts into the fund for the year amounted to €18,761 as shown hereunder:

	€
Receipts from disciplinary measures	<u>18,761</u>

17 STOCKS

Stocks at 31 December 2002 comprise:	€000
Stationery	425
Telecommunications Stock	1,006
Clothing	1,392
Transport Stock	160
Technical Bureau	176
U.N. Stock	235
Armoury	414
Miscellaneous	<u>122</u>
	<u>3,930</u>

18 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Income Tax	10,729
Value Added Tax	292
Retention Tax	446
Pay Related Social Insurance	3,207
Firearms	2,514
Motor Tax	4,024
Construction Tax	<u>1</u>
	<u>21,213</u>

T.DALTON

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

28 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Garda Síochána for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. I have also been furnished with certificates from the Garda Commissioner and the Accounting Officer which support the expenditure under the Witness Security Programme. As a result of my audit, and on the basis of the certificates furnished, it is my opinion that proper books of account have been kept by the Department of Justice, Equality and Law Reform in respect of the Vote for the Garda Síochána. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL

Comptroller and Auditor General

10 September 2003

PRISONS

Account of the sum expended, in the year ended 31 December 2002, 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	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES				
<i>Original</i>	182,616			
<i>Supplementary</i>	<u>22,919</u>	205,535	204,839	-
A.2. TRAVEL AND SUBSISTENCE				
<i>Original</i>	1,536			
<i>Supplementary</i>	<u>2,101</u>	3,637	3,469	281
A.3. INCIDENTAL EXPENSES				
<i>Original</i>	6,044			
<i>Supplementary</i>	<u>1,976</u>	8,020	8,948	584
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES				
<i>Original</i>	2,818			
<i>Supplementary</i>	<u>726</u>	3,544	3,208	121
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES				
<i>Original</i>	4,624			
<i>Supplementary</i>	<u>507</u>	5,131	5,254	(9)
A.6. CONSULTANCY SERVICES				
<i>Original</i>	786			
<i>Supplementary</i>	<u>139</u>	925	915	(38)
OTHER SERVICES				
B. BUILDINGS AND EQUIPMENT				
<i>Original</i>	47,654			
<i>Supplementary</i>	<u>(2,152)</u>	45,502	46,772	1,075
C. PRISON SERVICES, ETC.				
<i>Original</i>	23,000			
<i>Supplementary</i>	<u>(1,198)</u>	21,802	21,076	1,776
D. MANUFACTURING DEPARTMENT AND FARM				
<i>Original</i>	1,100			
<i>Supplementary</i>	<u>(557)</u>	543	527	26
E.1. PROBATION AND WELFARE SERVICES - SALARIES, WAGES AND ALLOWANCES				
<i>Original</i>	13,884			
<i>Supplementary</i>	<u>(709)</u>	13,175	13,110	-
E.2. PROBATION AND WELFARE SERVICES - OPERATING EXPENSES				
<i>Original</i>	4,000			
<i>Supplementary</i>	<u>(305)</u>	3,695	3,115	229
E.3. PROBATION AND WELFARE SERVICES - SERVICES TO OFFENDERS				
<i>Original</i>	18,189			
<i>Supplementary</i>	<u>(3,957)</u>	14,232	14,142	55
F. COMMUNITY SERVICE ORDERS SCHEME				
<i>Original</i>	2,196			
<i>Supplementary</i>	<u>(40)</u>	2,156	2,060	204

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
G. EDUCATIONAL SERVICES				
<i>Original</i>	1,135			
<i>Supplementary</i>	<u>225</u>	1,360	1,178	114
H. PRISON OFFICERS MEDICAL AID SOCIETY (GRANT-IN-AID)		844	765	-
I. COMPENSATION				
<i>Original</i>	2,874			
<i>Supplementary</i>	<u>27</u>	<u>2,901</u>	<u>3,164</u>	<u>1</u>
Gross Total				
<i>Original</i>	313,300			
<i>Supplementary</i>	<u>19,702</u>	333,002	332,542	4,419
<i>Deduct :-</i>				
J. APPROPRIATIONS IN AID				
<i>Original</i>	1,436			
<i>Supplementary</i>	<u>(298)</u>	<u>1,138</u>	<u>1,328</u>	<u>113</u>
Net Total				
<i>Original</i>	311,864			
<i>Supplementary</i>	<u>20,000</u>	<u>331,864</u>	<u>331,214</u>	<u>4,306</u>
SURPLUS TO BE SURRENDERED		€650,051		
Estimated daily average number of prisoners	3,000			
Actual daily average number of prisoners	3,181			

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

NOTES

1 EXCEPTIONS TO ACCOUNTING POLICIES

Land and Buildings: The Minister for Justice, Equality and Law Reform owns 17 prisons and places of detention, 8 probation and welfare centres and Beladd Park which is used for official housing. The valuation of these properties is in course of preparation with outside assistance and therefore there will be no separate asset category included in this Account for them until this valuation is completed. All new and improvement works to these properties, as shown in Capital Assets under Development, will be assimilated into this new category at that time.

2 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			331,214
Changes in Capital Assets			
Purchases Cash	(6,754)		
Depreciation	8,471		
Disposals Cash	<u>21</u>	1,738	
Assets under Development			
Cash Payments		(38,813)	
Changes in Net Current Assets			
Decrease in Closing Accruals		(536)	(37,611)
Direct Expenditure			293,603
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>10,370</u>
Operating Cost			<u>303,973</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 4)			22,116
Assets under Development (Note 5)			<u>25,855</u>
			47,971
Current Assets			
Prepayments		272	
Accrued Income		113	
Other Debit Balances:			
Suspense	467		
OPW Advance	15		
Court Lodgements	2		
Imprests	1,184		
Prepayment a/c (OPW)	<u>767</u>	2,435	
PMG Balance and Cash	9,747		
Orders Outstanding	<u>(4,552)</u>	<u>5,195</u>	
Total Current Assets		<u>8,015</u>	
Less Current Liabilities			
Accrued Expenses		4,691	
Other Credit Balances:			
Due to the State (Note 15)	5,926		
Payroll Deductions	1,496		
Drugs Initiative Fund	<u>21</u>	7,443	
Net Liability to the Exchequer (Note 6)		<u>187</u>	
Total Current Liabilities		<u>12,321</u>	
Net Current Liabilities			<u>(4,306)</u>
Net Assets			<u>43,665</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Office Equipment €000	Furniture & Fittings €000	Motor Vehicles €000	Totals €000
Cost or Valuation at 1 January 2002	41,039	6,247	3,906	51,192
Additions	4,706	1,652	384	6,742
Disposals	<u>(159)</u>	<u>(8)</u>	<u>(109)</u>	<u>(276)</u>
Gross Assets at 31 December 2002	<u>45,586</u>	<u>7,891</u>	<u>4,181</u>	<u>57,658</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2002	22,137	2,938	2,242	27,317
Depreciation for the year	7,125	743	603	8,471
Depreciation on Disposals	<u>(132)</u>	<u>(5)</u>	<u>(109)</u>	<u>(246)</u>
Cumulative Depreciation at 31 December 2002	<u>29,130</u>	<u>3,676</u>	<u>2,736</u>	<u>35,542</u>
Net Assets at 31 December 2002	<u>16,456</u>	<u>4,215</u>	<u>1,445</u>	<u>22,116</u>

Note:

1. An Asset Register is not maintained in the format required by the Department of Finance.
2. The asset values shown in this statement, which is substantially compiled independently of the computerised financial management system, have not been reconciled to that system.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2002

	Construction Contracts €000
Amounts brought forward at 1 January 2002	20,859
Cash Payments for the Year	38,813
Construction Contracts completed in the Year	<u>(33,817)</u>
Amounts carried forward at 31 December 2002	<u>25,855</u>

Note:

As there will be no separate Capital Asset category for land and buildings until such time as the ongoing external valuation of property has been completed, the value of construction contracts completed to date will not be shown in the Statement of Capital Assets until that time.

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2002

	€000	€000
Surplus to be Surrendered		650
Less Exchequer Grant Undrawn		<u>(463)</u>
Net Liability to the Exchequer		<u>187</u>
Represented by:		
Debtors		
Net PMG position and cash	5,195	
Debit Balances: Suspense	<u>2,435</u>	7,630
Creditors		
Due to the State	(5,926)	
Credit Balances: Suspense	<u>(1,517)</u>	<u>(7,443)</u>
		<u>187</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	(928)	The excess arose primarily because during 2002 the Probation and Welfare Service ceased to have responsibility for the running of the Visitor Centres at a number of prisons, with the charge being now borne on this administrative subhead of the Vote.
A.4.	336	The saving arose due to lower than expected expenditure on network infrastructure during 2002.
E.2.	580	The saving arose due to the fact that the Department of Finance was not in a position to sanction significant additional expenditure for a period during 2002 (i.e. over and above commitments) until it became clear that there would be no overall excess on the Justice, Equality and Law Reform Vote Group. By the time that sanctions for such expenditure were again being granted, it was too late to proceed in 2002.

- G. 182 The saving arose due to lower than anticipated expenditure on education activities during the last quarter of 2002.
- H. 79 Grant draw down was less than planned due to the lower than anticipated staff and dependent numbers.
- I. (263) Expenditure is extremely difficult to estimate as awards and costs are decided by the Courts and the Criminal Injuries Compensation Tribunal. The excess reflects the increasing number of awards by the Criminal Injuries Compensation Tribunal.

8 APPROPRIATIONS IN AID

	€	Estimated €	Realised €
1. Receipts from Manufacturing Department and Farm (including produce used in prisons)			
<i>Original</i>	924,000		
<i>Supplementary</i>	(123,000)	801,000	988,140
2. Miscellaneous			
<i>Original</i>	512,000		
<i>Supplementary</i>	(175,000)	337,000	339,501
Total			
<i>Original</i>	1,436,000		
<i>Supplementary</i>	(298,000)	1,138,000	1,327,641

Explanation of Variation

- Reason for the excess in manufacturing income over allocation is due to increased level of output across the manufacturing operation in the prisons.
- The increase in miscellaneous receipts is due to higher than anticipated receipts on sundry prison income generating activities. By their nature these receipts are difficult to estimate and predict.

9 COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31st December 2002 amount to €7,209,410.

(B) Multi-Annual Capital Commitments

	Expenditure to 1/1/2002*	Expenditure in 2002	Subsequent Years
	€000	€000	€000
Building/Refurbishment Projects	4,061	21,798	84,112

*Excluding amounts for projects already completed as at the end of 2001.

10 MATURED LIABILITIES

The estimate of matured liabilities not discharged at year end was €239,000.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more
	€			
Higher, special or additional duties	316,976	228	3	11,723
Overtime and extra attendance	59,408,601	3,298	2,622	79,440
Shift and roster allowances	16,074,395	3,125	1,025	11,279
Miscellaneous	<u>12,591,590</u>	3,405	132	10,787
Total extra remuneration	<u>88,391,562</u>			

Note:

Certain individuals received extra remuneration in more than one category.

12 MISCELLANEOUS ITEMS

In addition to the amounts expended under the subheads, an amount of €24,534 was received from Subhead N. of the Vote for the Office of the Minister for Finance in respect of the Change Management Fund.

A total of €3,605 was paid to a retired Civil Servant, in respect of a Civil Service Pension, in his role as Chairperson to the Service Level Agreement Initiative between the Irish Prison Service and the Probation and Welfare Service.

Payments totalling €854,509 and ranging from €100 to €331,654 were made in respect of claims arising out of injuries received by thirty-four Prison Officers while on duty.

Payments totalling €70,490 and ranging from €80 to €15,872 were made in relation to claims arising out of injuries received by forty-two prisoners.

13 EU FUNDING

An amount of €41,267 was received from the Drugs Initiative Fund and accounted for through a suspense account.

14 STOCKS

Because of the absence of a computerised stock control system, it was not possible to provide the value of stock on hand at 31/12/2002. A stock control system is currently in the process of being implemented. It was introduced in Wheatfield and Cloverhill Prisons in 2002 and rollout to all other prisons will continue.

15 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Income Tax	3,483
Value Added Tax	18
Pension Contributions	917
Pay Related Social Insurance	1,042
Retention Tax	<u>466</u>
	<u>5,926</u>

T. DALTON
Accounting Officer
 DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM
 28 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Prisons for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002. Attention is drawn to Chapter 4 of the report for 2002 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
 Comptroller and Auditor General
 10 September 2003

**ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS
FOR THE YEAR ENDED 31 DECEMBER 2002**

	Agriculture	Other Industries	Total
	€	€	€
Stock in hand on 1st January 2002	10,983	704,860	715,843
Purchases	20,358	519,040	539,398
Profit	<u>31,070</u>	<u>372,812</u>	<u>403,882</u>
	<u>62,411</u>	<u>1,596,712</u>	<u>1,659,123</u>

	Agriculture	Other Industries	Total
	€	€	€
Sales	52,862	938,369	991,231
Stock in hand on 31st December 2002 ¹	<u>9,549</u>	<u>658,343</u>	<u>667,892</u>
	<u>62,411</u>	<u>1,596,712</u>	<u>1,659,123</u>

Notes

1. Materials and Manufactured Goods €322,568. Tools etc., €345,324.

Reconciliation with Appropriation Account

Amount due in respect of purchases as at 1 January 2002	€ 22,629
Purchases during year ended 31 December 2002	539,398
Amount due in respect of purchases as at 31 December 2002 ¹	<u>562,027</u> 34,675
Expenditure from Subhead D as per Appropriation Account	<u>527,352</u>
Amount due in respect of sales as at 1 January 2002	€ 38,676
Sales during year ended 31 December 2002	991,231
Amount due in respect of sales as at 31 December 2002 ²	1,029,907 <u>41,767</u>
Receipts under Subhead J(1) as per Appropriation Account	<u>988,140</u>

Notes

1. Viz. Public Departments, €15,554 Other Persons, €19,121

2. Viz. Public Departments, €8,734 Other Persons €33,033

T. DALTON

Accounting Officer

DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM

28 March 2003

THE COURTS SERVICE

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted and of the sum which may be applied as appropriations in aid in addition thereto, for such of the salaries and expenses of the Courts Service and of the Supreme Court, the High Court, the Special Criminal Court, the Circuit Court and the District Court and of certain other minor services as are not charged on the Central Fund and payment of certain grants.

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES				
<i>Original</i>	36,971			
<i>Supplementary</i>	<u>1,180</u>	38,151	37,777	-
A.2. TRAVEL AND SUBSISTENCE				
<i>Original</i>	2,560			
<i>Supplementary</i>	<u>740</u>	3,300	3,171	369
A.3. INCIDENTAL EXPENSES				
<i>Original</i>	4,711			
<i>Supplementary</i>	<u>939</u>	5,650	5,770	588
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES				
<i>Original</i>	2,920			
<i>Supplementary</i>	<u>549</u>	3,469	2,937	110
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES				
<i>Original</i>	9,132			
<i>Supplementary</i>	<u>(275)</u>	8,857	9,702	180
A.6. COURTHOUSE AND OFFICES				
<i>Original</i>	9,402			
<i>Supplementary</i>	<u>2,476</u>	11,878	11,792	2,797
A.7. CONSULTANCY SERVICES				
<i>Original</i>	323			
<i>Supplementary</i>	<u>22</u>	345	275	20
A.8. PAYMENTS TO INCORPORATED COUNCIL OF LAW REPORTING FOR IRELAND				
<i>Original</i>	55			
<i>Supplementary</i>	<u>(5)</u>	50	41	-
OTHER SERVICES				
B. COURTHOUSES (CAPITAL WORKS)				
<i>Original</i>	21,200			
<i>Supplementary</i>	<u>(1,844)</u>	<u>19,356</u>	<u>19,352</u>	<u>947</u>
Gross Total		91,056	90,817	5,011
<i>Deduct :-</i>				
C. APPROPRIATIONS IN AID				
<i>Original</i>	2,363			
<i>Supplementary</i>	<u>3,781</u>	<u>6,144</u>	<u>6,226</u>	<u>137</u>
Net Total		<u>84,912</u>	<u>84,591</u>	<u>4,874</u>
SURPLUS TO BE SURRENDERED		€321,360		

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			84,591
Changes in Capital Assets			
Purchases Cash	(3,539)		
Depreciation	3,247		
Loss on Disposals	<u>17</u>	(275)	
Assets under Development			
Cash Payments		(2,098)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,600		
Decrease in Stock	<u>6</u>	<u>1,606</u>	<u>(767)</u>
Direct Expenditure			83,824
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	23,949		
Notional Rents	<u>5,938</u>		<u>29,887</u>
Operating Cost			<u>113,711</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			11,765
Assets under Development (Note 4)			<u>6,227</u>
			17,992
Current Assets			
Stocks (Note 13)		32	
Prepayments		253	
Accrued Income		137	
Other Debit Balances:			
Suspense	1,975		
Imprest	<u>23</u>	1,998	
PMG Balance and Cash	10,168		
Orders Outstanding	<u>(2,458)</u>	<u>7,710</u>	
Total Current Assets		10,130	
Less Current Liabilities			
Accrued Expenses		5,264	
Other Credit Balances:			
Due to the State (Note 14)	9,147		
Payroll Deductions	326		
Suspense	<u>41</u>	9,514	
Net Liability to the Exchequer (Note 5)		<u>194</u>	
Total Current Liabilities		14,972	
Net Current Liabilities			<u>(4,842)</u>
Net Assets			<u>13,150</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2002	15,128	6,162	21,290
Additions	2,204	850	3,054
Disposals	(738)	(6)	(744)
Gross Assets at 31 December 2002	<u>16,594</u>	<u>7,006</u>	<u>23,600</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2002	7,427	1,888	9,315
Depreciation for the year	2,555	692	3,247
Depreciation on Disposals	(724)	(3)	(727)
Cumulative Depreciation at 31 December 2002	<u>9,258</u>	<u>2,577</u>	<u>11,835</u>
Net Assets at 31 December 2002	<u>7,336</u>	<u>4,429</u>	<u>11,765</u>

Note:

The Courts Service Act 1998 provides for the transfer of legal title in respect of certain land and buildings that are used for the purposes of the functions of the Service. In accordance with Section 26(3) of the Act, the Minister for Justice, Equality and Law Reform may by order appoint a day on which such land and buildings will be vested in the Service. To date no such order has been made. It is expected that vesting orders will be made shortly. On this basis, the value of such property is not shown in the Statement of Capital Assets. When vesting has occurred such land and buildings will be included using a professional valuation or cost basis, as appropriate.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2002

	In House Computer Applications €000
Amounts Brought Forward at 1 January 2002	4,129
Cash Payments for the Year	<u>2,098</u>
Amounts carried forward at 31 December 2002	<u>6,227</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 2002

	€000	€000
Surplus to be Surrendered		321
Less Exchequer Grant Undrawn		<u>(127)</u>
Net Liability to the Exchequer		<u>194</u>
Represented by:		
Debtors		
Net PMG position and cash	7,710	
Debit Balances: Suspense	<u>1,998</u>	9,708
Less: Creditors		
Due to State	(9,147)	
Credit Balances: Suspense	<u>(367)</u>	<u>(9,514)</u>
		<u>194</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	€000	€000
Court Fees	19,000	23,672
Court Percentages (Cash)	190	143
Road Act Penalties and Other Fines	10,000	15,023

Note:

Court Fees refer principally to monies paid to the Courts Service when court documents are lodged and for certain court services. Some of these fees are accounted for under Appropriations in Aid (see Note 8), but most are paid over to the Exchequer.

Court Percentages are annual levies on the income of Wards of Court and all of these are paid over to the Exchequer.

The courts also collect penalties due under infringements of the Road Traffic Acts and fines imposed on foot of court orders. Where a court order has been made, the amounts received are brought to account as Appropriations in Aid (Note 8). The Courts Service passes on the remainder to the Revenue Commissioners, the Department of the Marine or the Exchequer, depending on the nature of the penalty involved.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	(120)	The excess mainly arose due to the implementation of the Performance Management Development System (PMDS) and increased expenditure on Stenography.
A.4.	532	The saving is attributable to lower than expected capital expenditure in relation to the Wide Area Network which was deployed to all court offices in the latter half of 2002.
A.5.	(845)	The heading includes items of current and capital expenditure. The variation is in the main attributable to unplanned expenditure on a number of once off items of office equipment and IT projects.
A.7.	70	The saving arose as a result of certain projects where consultancy support was required being slightly behind schedule.

8 APPROPRIATIONS IN AID

			Estimated	Realised
			€000	€000
1	Fees		217	229
2	Fines	<i>Original</i>		
				2,082
		<i>Supplementary</i>		<u>3,781</u>
			5,863	5,126
3	Miscellaneous		64	871
	TOTAL	<i>Original</i>		
				2,363
		<i>Supplementary</i>		<u>3,781</u>
			<u>6,144</u>	<u>6,266</u>

Explanation of Variation

- Fees:** This item 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 and produced higher than expected receipts.
- Fines:** The Courts Service collects a range of fines imposed on foot of court orders. Some of these fines are paid over to other Government Departments or Offices or to the Exchequer. The balance is accounted for through Appropriations in Aid and there was a higher than anticipated amount under this heading. The estimated amounts were determined by the Department of Finance and are set at a conservative level. Part of the variance is due to the clearance of a backlog in the Dublin Metropolitan District Court Fines Office.

- 3 **Miscellaneous:** These Receipts are made up of a variety of miscellaneous items, the majority of which relate to Committee Fees in respect of the General Solicitors Office, a substantial element of which refers to a backlog relating to previous years.

9 COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31st December 2002 amounted to €7,133,234.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 1/1/2002* €000	Expenditure in 2002 €000	Subsequent Years €000
Refurbishment of Courthouses	16,043	15,913	24,254
Courts I.T. Projects	477	2,098	610

* Excludes projects completed by the end of 2001.

10 MATURED LIABILITIES

The estimate of Matured Liabilities not discharged at year end was €149,000.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more
	€			
Higher, special or additional duties	128,244	50	5	15,123
Overtime and extra attendance	585,711	422	10	14,614
Miscellaneous	889,004	485	22	17,654
Total extra remuneration	<u>1,602,959</u>			

Note:

Certain individuals received extra remuneration in more than one category.

12 MISCELLANEOUS ITEMS

Under the Administrative Budget Agreement, the Service carried forward a surplus of €113,000 from 2002 which was included in the Estimates for 2003.

€87,767 was received from the Minister for Finance under the Change Management Fund in relation to the implementation of phase 2 of the Performance Management Development System (PMDS).

Salary Costs of €620,691 were recouped from Tribunals and other Departments in respect of 21 staff on secondment.

Compensation payments of €38,346 were paid in relation to 5 cases of wrongful arrest.

13 STOCKS

Stocks at 31 December 2002 comprise:	€000
Stationery	<u>32</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Income Tax	548
Retention Tax	4
P.R.S.I.	219
Fines	3,605
Court Percentages	65
Court Fees	<u>4,706</u>
	<u>9,147</u>

Note:

The amounts shown for Fines, Court Percentages and Court Fees represent receipts collected on behalf of the Exchequer, and other Government Departments and Offices, but not yet transferred to the final recipients at year end.

P.J. FITZPATRICK
Accounting Officer
THE COURTS SERVICE
31 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Courts Service for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002. Attention is drawn to Chapter 5 of the report for 2002 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General
10 September 2003

LAND REGISTRY AND REGISTRY OF DEEDS

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted for the salaries and expenses of the Land Registry and of the Registry of Deeds.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	22,107	20,868	-
A.2. TRAVEL AND SUBSISTENCE	160	80	3
A.3. INCIDENTAL EXPENSES	1,544	1,782	2
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	946	1,142	82
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	2,561	3,091	(89)
A.6. OFFICE PREMISES EXPENSES	1,403	1,046	215
A.7. CONSULTANCY SERVICES	126	110	3
A.8. INFORMATION SOCIETY - ELECTRONIC GOVERNMENT - LAND REGISTRY EXTERNAL ACCESS SERVICE PROJECT	<u>2,280</u>	<u>2,285</u>	-
Total	<u>31,127</u>	<u>30,404</u>	<u>216</u>
SURPLUS TO BE SURRENDERED		€723,245	

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			30,404
Changes in Capital Assets			
Purchases Cash	(4,250)		
Depreciation	<u>2,435</u>	(1,815)	
Changes in Net Current Assets			
Increase in Closing Accruals	689		
Decrease in Stock	<u>27</u>	<u>716</u>	<u>(1,099)</u>
Direct Expenditure			29,305
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		2,963	
Notional Rents		<u>4,089</u>	<u>7,052</u>
Operating Cost			<u>36,357</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			8,204
Current Assets			
Stocks (Note 10)		122	
Prepayments		168	
Other Debit Balances:			
Paypath Suspense	349		
Recoupment of Salaries	15		
Suspense	149		
Advances to OPW	19		
Imprests	<u>3</u>	535	
PMG Balance and Cash	626		
Orders Outstanding	<u>(673)</u>	(47)	
Net Liability from the Exchequer (Note 4)		<u>169</u>	
Total Current Assets		<u>947</u>	
Less Current Liabilities			
Accrued Expenses		384	
Other Credit Balances:			
Due to State (Note 11)	486		
Payroll Deductions	<u>171</u>	657	
Total Current Liabilities		<u>1,041</u>	
Net Current Liabilities			<u>(94)</u>
Net Assets			<u>8,110</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Office Equipment €000	Furniture & Fittings €000	Totals €000
Cost or Valuation at 1 January 2002	10,530	3,958	14,488
Additions	4,049	181	4,230
Disposals	(63)	-	(63)
Gross Assets at 31 December 2002	<u>14,516</u>	<u>4,139</u>	<u>18,655</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2002	6,078	2,001	8,079
Depreciation for the year	2,091	344	2,435
Depreciation on Disposals	(63)	-	(63)
Cumulative Depreciation at 31 December 2002	<u>8,106</u>	<u>2,345</u>	<u>10,451</u>
Net Assets at 31 December 2002	<u>6,410</u>	<u>1,794</u>	<u>8,204</u>

Notes:

1. The opening balances for 2002 have been adjusted to take account of revisions to the 2001 asset values.
2. An Asset Register is not yet maintained in the format required by the Department of Finance.
3. The asset values shown in this statement, which is substantially compiled independently of the computerised financial management system, have not been reconciled to that system.

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2002

	€000	€000
Surplus to be surrendered		723
Exchequer Grant Undrawn		(892)
Net Liability from the Exchequer		<u>(169)</u>
Represented by:		
Debtors		
Net PMG position and cash	(47)	
Debit Balances	<u>535</u>	488
Creditors		
Due to State	(486)	
Credit Balances	<u>(171)</u>	<u>(657)</u>
		<u>(169)</u>

5 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Land Registry Fees (Cash)	44,000,000	43,581,061
Registry of deeds Fees (Cash)	2,685,000	2,443,596
Ground Rent Fees	<u>95,000</u>	<u>81,301</u>
	<u>46,780,000</u>	<u>46,105,958</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	1,239	Savings arose because of difficulties in recruitment of staff.
A.2.	80	Savings arose because travel and subsistence costs have reduced as a result of the completion of the decentralisation to Waterford.
A.3.	(238)	Expenditure was more than anticipated due to a significant increase in the fixed charge licence fee payable for copyright to Ordnance Survey Ireland.
A.4.	(196)	Due to increased activity the postal costs have increased. Certified copy documents and returnable documentation after completion of registration must be returned to solicitors by post.
A.5.	(530)	The excess was due to the requirement to implement a business continuity and computer based plan and the necessary purchase of essential consumables especially stationery.
A.6.	357	Expenditure was less than anticipated due to a delay in moving to the new Headquarters building.
A.7.	16	Consultancy expenditure is linked, primarily, with planning for semi-state status. As the vesting date was not yet finalised some consultancy expenditure has been deferred.

7 COMMITMENTS

(A) Global Commitments

Contracted Commitments at 31 December 2002 amount to €102,322.

(B) Multi-Annual Capital Commitments

Project	Expenditure to 2002 €	Expenditure in 2002 €	Subsequent Years €
External Access Service			
Subhead A5	1,142,037	1,899,506	1,338,051
Subhead A8	1,152,922	2,285,163	4,118,837
	2,294,959	4,184,669	5,456,888

Note:

Expenditure on the External Access Service Project has been funded from both Subhead A5 and Subhead A8 to end 2002. As no capital provision exists in Subhead A5 for expenditure in 2003 it is intended to charge the total expenditure incurred on this project to Subhead A8 this year. Thereafter it is intended to include a capital provision in Subhead A5 from which the project will be partly funded.

8 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more
Higher, special or additional duties	12,718	28	-	-
Overtime and extra attendance	1,922,328	476	112	29,239
Shift and roster allowances	9,397	5	-	-
Miscellaneous	69,665	60	1	6,852
Total extra remuneration	<u>2,014,108</u>			

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

9 MISCELLANEOUS ITEMS

In addition to the amounts expended under the subheads, amounts of €113,159 and €94,508 were received from Subheads N. and Q. of the Vote of the Minister for Finance in respect of the Change Management Fund and Information Society Fund respectively.

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

Registry of Deeds Fees:	€
	523,704

10 STOCKS

Stocks at 31 December 2002 comprise:	€000
Stationery	60
Miscellaneous Supplies	2
IT Consumables	<u>60</u>
	<u>122</u>

11 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Income Tax	293
Retention Tax	21
Pay Related Social Insurance	138
Value Added Tax	2
Extra Exchequer Receipts	<u>32</u>
	<u>486</u>

T. DALTON
Accounting Officer
DEPARTMENT OF JUSTICE, EQUALITY AND LAW REFORM
28 March 2003

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 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL
Comptroller and Auditor General
10 September 2003

CHARITABLE DONATIONS AND BEQUESTS

Account for the sum expended, in the year ended 31 December 2002, compared with the sum granted, for the salaries and expenses of the Charitable Donations and Bequests Office.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	310	244	(1)
A.2. TRAVEL AND SUBSISTENCE	3	1	-
A.3. INCIDENTAL EXPENSES	24	24	(1)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	18	13	-
A.5. OFFICE PREMISES EXPENSES	<u>46</u>	<u>25</u>	<u>5</u>
Total	<u>401</u>	<u>307</u>	<u>3</u>
SURPLUS TO BE SURRENDERED	€94,600		

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			307
Changes in Capital Assets			
Purchases Cash	(9)		
Depreciation	12		
Gain on Disposals	(2)	1	
Changes in Net Current Assets			
Increase in Closing Accruals		-	<u>1</u>
Direct Expenditure			308
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>99</u>
Operating Cost			<u>407</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			26
Current Assets			
PMG Balance and Cash	36		
Orders Outstanding	(8)	28	
Prepayments		<u>2</u>	
Total Current Assets		<u>30</u>	
Current Liabilities			
Accrued Expenses		5	
Other Credit Balances:			
Suspense	2		
Payroll Deductions	1		
Due to State (Note 7)	<u>1</u>	4	
Net Liability to the Exchequer (Note 4)		<u>24</u>	
Total Current Liabilities		<u>33</u>	
Net Current Assets			<u>(3)</u>
Net Assets			<u>23</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2002	67	32	99
Additions	11	-	11
Disposals	<u>(8)</u>	<u>-</u>	<u>(8)</u>
Gross Assets at 31 December 2002	<u>70</u>	<u>32</u>	<u>102</u>
Accumulated Depreciation			
Opening Balance at 1 January 2002	47	25	72
Depreciation for the year	10	2	12
Depreciation on Disposals	<u>(8)</u>	<u>-</u>	<u>(8)</u>
Cumulative Depreciation at 31 December 2002	<u>49</u>	<u>27</u>	<u>76</u>
Net Assets at 31 December 2002	<u>21</u>	<u>5</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 2002

	€000	€000
Surplus to be surrendered		95
Exchequer Grant Undrawn		<u>(71)</u>
Net Liability to the Exchequer		<u>24</u>
Represented by:		
Debtors		
Net PMG position and cash	28	
Debit Balances: Suspense	<u>-</u>	28
Creditors		
Due to State	(1)	
Credit Balances: Suspense	<u>(3)</u>	<u>(4)</u>
		<u>24</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	2	Savings arose because the post of Secretary was vacant throughout the year.
A.4.	5	Funding was provided to set up a new telecommunications system for the Office to link up with the Department of Social, Community and Family Affairs. This project was cancelled as the Office of Charitable Donations and Bequests was transferred to the Department of Community, Rural and Gaeltacht Affairs.
A.5.	21	Additional funding had been provided to connect the Office to the Department of Social, Community and Family Affairs computer network. Again this project was cancelled as the Office of Charitable Donations and Bequests was transferred to the Department of Community, Rural and Gaeltacht Affairs.

6 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more
	€			
Higher, special or additional duties	14,652	3	1	7,153
Overtime and extra attendance	7,888	5	-	-
Shift and roster allowances	-	-	-	-
Miscellaneous	-	-	-	-
Total extra remuneration	<u>22,540</u>			

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

7 DUE TO THE STATE

	€000
The amount due to the State at 31 December 2002 consisted of:	
CSWOP Schemes	<u>1</u>

ORLA BARRY MURPHY
Accounting Officer
 OFFICE OF CHARITABLE DONATIONS AND BEQUESTS
 31 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Charitable Donations and Bequests for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL
 Comptroller and Auditor General
 10 September 2003

ENVIRONMENT AND LOCAL GOVERNMENT

Account of the sum expended, in the year ended 31 December 2002, 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
ADMINISTRATION			
A.1 SALARIES, WAGES AND ALLOWANCES	48,228	47,092	-
A.2 TRAVEL AND SUBSISTENCE	3,516	3,266	64
A.3 INCIDENTAL EXPENSES	3,205	2,608	102
A.4 POSTAL AND TELECOMMUNICATIONS SERVICES	1,174	1,878	143
A.5 OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	6,770	6,604	(231)
A.6 OFFICE PREMISES EXPENSES	1,181	1,180	85
A.7 CONSULTANCY SERVICES	629	927	15
A.8 INFORMATION SOCIETY ON-LINE SERVICES	1,900	617	(120)
HOUSING			
B.1 LOCAL AUTHORITY AND SOCIAL HOUSING PROGRAMMES	1,102,364	1,126,993	4,235
B.2 PRIVATE HOUSING GRANTS AND SUBSIDIES ETC.	71,690	80,480	-
B.3 GRANT-IN-AID FUND FOR TASK FORCE ON SPECIAL HOUSING AID FOR THE ELDERLY	11,904	11,903	-
B.4 COMMUNAL FACILITIES IN VOLUNTARY HOUSING SCHEMES	1,733	1,152	-
ROADS			
C.1 ROAD IMPROVEMENT/MAINTENANCE	438,603	425,148	-
C.2 DUBLIN TRANSPORTATION	5,249	5,249	-
C.3 VEHICLE AND DRIVER LICENSING EXPENSES	13,941	14,228	683
C.4 OTHER ROADS RELATED SERVICES	447	447	-
ENVIRONMENT			
D.1 WATER AND SEWERAGE SERVICES PROGRAMME, ETC.	487,114	492,550	128
D.2 ENVIRONMENTAL AND RELATED SERVICES	37,983	7,536	(51)
D.3 ENVIRONMENTAL PROTECTION AGENCY	18,923	16,921	-
LOCAL GOVERNMENT FINANCE			
E. LOCAL GOVERNMENT FUND	419,571	419,571	-

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
OTHER SERVICES			
F.1 FIRE AND EMERGENCY SERVICES	19,961	18,972	2,648
F.2 LOCAL AUTHORITY LIBRARY AND ARCHIVE SERVICE	11,829	8,262	-
F.3 SUBSIDIES TO LOCAL AUTHORITIES TOWARDS LOAN CHARGES IN RESPECT OF THE PROVISION OF CAPITAL SERVICES	63	31	-
F.4 RECOUPMENT OF EXPENDITURE ON FOOT OF MALICIOUS INJURIES	283	795	-
F.5 ARCHITECTURAL HERITAGE PROTECTION	3,401	3,552	-
F.6 AN BORD PLEANÁLA	10,232	11,520	-
F.7 NATIONAL SAFETY COUNCIL	1,288	819	-
F.8 IRISH WATER SAFETY ASSOCIATION	440	459	-
F.9 URBAN REGENERATION	56,441	29,359	-
F.10 TIDY TOWNS COMPETITION	104	104	25
F.11 PROGRAMME FOR PEACE AND RECONCILIATION	5,000	10	-
F.12 PLANNING TRIBUNAL	5,932	5,867	280
F.13 ONE-STOP SHOPS	4,000	4,000	-
F.14 PLANNING AND DEVELOPMENT, ETC.	321	391	59
F.15 PARTNERSHIPS IN LOCAL AUTHORITIES	5,000	5,548	1
F.16 MISCELLANEOUS SERVICES	1,392	1,287	3
NUCLEAR SAFETY, ETC.			
G.1 RADIOLOGICAL PROTECTION INSTITUTE OF IRELAND - GRANT-IN-AID FOR GENERAL EXPENSES	1,515	1,515	-
G.2 CERTAIN EXPENSES ASSOCIATED WITH BNFL CASE	98	450	11
G.3 RADON REMEDIATION GRANT SCHEME	500	-	-
G.4 SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS	39	60	-
HERITAGE			
H.1 GRANT-IN-AID FOR AN COMHAIRLE OIDHREACHTA (HERITAGE COUNCIL) - ADMINISTRATIVE EXPENSES	1,889	615	-
H.2 GRANT-IN-AID FOR AN COMHAIRLE OIDHREACHTA (HERITAGE COUNCIL) (NATIONAL LOTTERY FUNDED)	5,709	5,709	-
H.3 EDUCATION AND VISITOR SERVICES	368	424	27
H.4 MISCELLANEOUS SERVICES AT VISITOR CENTRES	465	673	45
H.5 OVERSEAS MARKETING	32	99	8
H.6 NATIONAL PARKS AND WILDLIFE SERVICE	16,431	12,238	1,166
H.7 HISTORIC PROPERTIES	8,823	13,961	1,344
H.8 NATIONAL MONUMENTS AND ARCHITECTURAL PROTECTION	15,653	13,394	560
H.9 ARCHITECTURAL POLICY INITIATIVES	200	-	11
Gross Total	2,853,534	2,806,464	11,241
<i>Deduct :-</i>			
I. APPROPRIATIONS-IN-AID	34,453	34,952	1,943
Net Total	2,819,081	2,771,512	9,298
SURPLUS TO BE SURRENDERED	€47,569,428		

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

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Asset Depreciation Policy

Buildings are depreciated at 5% per annum. In the case of Dúchas assets, plant and machinery is depreciated at 10% per annum and office equipment is depreciated at 20% per annum. Motor vehicles are depreciated at a rate of 25% in the first year and thereafter the written down value is reduced by 15%. In the case of Met Éireann, motor vehicles and weather radar equipment are depreciated over five years and fifteen years respectively.

Transfer of Functions

This account has been prepared in accordance with the 2002 Further Revised Estimate for the Department of the Environment and Local Government which took account of:

- (i) the transfer of Meteorological Services, Radiological Protection and Nuclear Safety functions from the Department of Public Enterprise to the Department of the Environment and Local Government with effect from 18 June 2002, (S.I. No. 303 of 2002). Expenditure prior to that date is included in Vote 32.
- (ii) the transfer of the Heritage functions from the Department of Community, Rural and Gaeltacht Affairs to the Department of the Environment and Local Government with effect from 10 July 2002, (S.I. No. 356 of 2002). Expenditure prior to that date is included in Vote 42.
- (iii) the transfer of National Roads functions from the Department of the Environment and Local Government to the Department of Public Enterprise with effect from 18 June 2002, (S.I. No. 298 of 2002). Expenditure after that date is included in Vote 32.
- (iv) the transfer of the Programme for Revitalising Areas by Planning, Investment and Development (RAPID) functions from the Department of the Environment and Local Government to the Department of Community, Rural and Gaeltacht Affairs with effect from 25 June 2002, (S.I. No. 326 of 2002). Expenditure after that date is included in Vote 42.

2 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			2,771,512
Changes in Capital Assets			
Purchases Cash	(7,482)		
Depreciation	5,105		
Loss on Disposal	<u>63</u>	(2,314)	
Assets under Development			
Cash Payments		(2,431)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(16,794)		
Increase in Stock	<u>(572)</u>	<u>(17,366)</u>	<u>(22,111)</u>
Direct Expenditure			2,749,401
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	11,490		
Notional Rents	<u>3,524</u>		<u>15,014</u>
Operating Cost			<u>2,764,415</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 4)			18,936
Assets under Development (Note 5)			<u>3,150</u> 22,086
Current Assets			
Stocks (Note 17)		1,212	
Prepayments		769	
Accrued Income		2,149	
Other Debit Balances:			
Imprests	16		
Other Suspense Items	<u>2,935</u>	2,951	
PMG Balance and Cash	43,597		
Orders Outstanding	<u>(24,653)</u>	<u>18,944</u>	
Total Current Assets		<u>26,025</u>	
Less Current Liabilities			
Accrued Expenses		12,010	
Deferred Income		206	
Other Credit Balances:			
Due to State (Note 18)	2,140		
Environment Fund	16,298		
Other Suspense Items	<u>1,588</u>	20,026	
Net Liability to the Exchequer (Note 6)			<u>1,869</u>
Total Current Liabilities		<u>34,111</u>	
Net Current Liabilities			<u>(8,086)</u>
Net Assets			<u>14,000</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Land and Buildings €000	Plant, Machinery and Motor Vehicles €000	Office and IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2002 ¹	21	-	16,081	1,471	17,573
Additions ²	5	804	7,110	116	8,035
Additions from Department of Community, Rural and Gaeltacht Affairs ³	-	10,879	3,201	672	14,752
Additions from the Department of Transport ³	-	94	7,629	308	8,031
Disposals	-	(159)	(393)	-	(552)
Transfers to the Department of Transport ³	-	-	(191)	(16)	(207)
Gross Assets at 31 December 2002	<u>26</u>	<u>11,618</u>	<u>33,437</u>	<u>2,551</u>	<u>47,632</u>
Accumulated Depreciation:					
Opening Balance at 1 January 2002 ¹	9	-	10,248	839	11,096
Depreciation for the year	1	1,036	3,863	205	5,105
Depreciation on the additions from the Department of Community, Rural and Gaeltacht Affairs ³	-	5,398	1,741	110	7,249
Depreciation on the additions from the Department of Transport ³	-	48	5,510	220	5,778
Depreciation on Disposals	-	(100)	(363)	-	(463)
Depreciation on transfers to the Department of Transport ³	-	-	(65)	(4)	(69)
Cumulative Depreciation at 31 December 2002	<u>10</u>	<u>6,382</u>	<u>20,934</u>	<u>1,370</u>	<u>28,696</u>
Net Assets at 31 December 2002	<u>16</u>	<u>5,236</u>	<u>12,503</u>	<u>1,181</u>	<u>18,936</u>

Note:

- Opening Balances differ from closing balances for 2001 due to overstatement of additions in the previous year.
- Includes assets acquired in 2001 but not added to the Asset Register until 2002.
- The transfer of assets to and from the Department is deemed to have taken place on 1 July 2002.
- Heritage Properties, such as Parks and National Monuments and Heritage Assets such as artefacts and manuscripts have not been valued.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2002

	In-House Computer Applications €000
Amounts brought forward at 1 January 2002 ¹	5,727
Cash Payments for the Year	2,431
Transferred to Asset Register	(5,008)
Amounts carried forward at 31 December 2002	<u>3,150</u>

Note:

- Following a comprehensive review of payments made it was noted that the cumulative estimates cost of the National Vehicle and Driver File had been overstated up to 31 December 2001.

6 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2002

	€000	€000
Surplus to be surrendered		47,569
Exchequer Grant Overdrawn		<u>(45,700)</u>
Net Liability to the Exchequer		<u>1,869</u>
Represented by:		
Debtors		
Net PMG position and cash	18,944	
Debit Balances: Suspense	<u>2,951</u>	21,895
Creditors		
Due to State	(2,140)	
Credit Balances: Suspense	<u>(17,886)</u>	<u>(20,026)</u>
		<u>1,869</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Miscellaneous Receipts amounted to €1,395,506.

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.4	(704)	The Administrative Budget provisions in the Further Revised Estimates Volume for 2002, were determined at mid-year on the basis of best estimates having regard to the changes of functions between Departments. Having regard to difficulties in apportioning certain costs, some estimates required significant adjustment to meet requirements as they developed in the post-transfer period.
A.7	(298)	The explanation provided for Subhead A.4 is also applicable for the overspend on Subhead A.7.
A.8	1,283	Work on the Motor Tax Online System and on Dúchas e-Government projects did not progress as quickly as anticipated.
B.2	(8,790)	The introduction of higher grant and recoupment levels gave rise to greater expenditure than had been anticipated.
B.4	581	Expenditure was less than anticipated because of the difficulties in engaging contractors for small scale contracts.
D.2	30,447	Delays in the adoption of regional waste management plans by local authorities impacted on the allocation, claiming and payment of waste management grants.
D.3	2,002	Expenditure on environmental research did not progress as quickly as anticipated.
F.1	989	Expenditure in this area did not reach the levels originally anticipated.
F.2	3,567	Expenditure on information technology services was slower than anticipated
F.3	32	There was a delay in the submission of recoupment claims from local authorities.
F.4	(512)	Claims from Local Authorities are dependant on legal settlements and these matured more quickly than anticipated.

F.6	(1,288)	Additional costs were incurred by an Bord Pleanála in the fitting out of new offices and in reducing the backlog of planning appeals on hand.
F.7	469	The transfer of National Roads functions to the Department of Transport took effect from 18 June 2002, (S.I. No. 298 of 2002). Actual pre-transfer expenditure was less than the amount originally identified and this came to light too late to amend the provision in the Further Revised Estimates.
F.9	27,082	Expenditure was less than anticipated because certain capital acquisitions by the Dublin Dockland Development Authority (DDDA) in the docklands area could not be completed in the financial year for legal reasons. There was also a slow drawdown in urban and village renewal grants.
F.11	4,990	The saving was due to slower than anticipated progress in implementing the Peace II Community Initiative.
F.14	(70)	The excess arose as a result of unexpected costs arising from participation in the European Spatial Planning Observation Network programme and from higher than anticipated costs associated with the launch of the National Spatial Strategy.
F.15	(548)	The excess was due to additional costs associated with the extension of the RAPID programme to include a second strand (Provincial Towns Strand or Strand II).
F.16	105	The expected number of research and advice consultancies for the Construction Industry did not arise. Also, an initiative to support voluntary activity did not progress sufficiently to allow the drawdown of funding during the year.
G.2	(352)	Expenses associated with the BNFL case were higher than anticipated.
G.3	500	The savings arose because the scheme was not introduced during 2002.
G.4	(21)	The transfer of meteorological functions from the Department of Public Enterprise took effect from 18 June 2002, (S.I. No. 303 of 2002). Actual pre-transfer expenditure was greater than the amount originally identified and this came to light, too late to amend the provision in the Further Revised Estimates.
H.1	1,274	The saving arose because the Heritage Council did not acquire new headquarters in 2002.
H.3	(56)	A greater number of events were staged in Heritage Week, and this resulted in higher than anticipated costs.
H.4	(208)	Expenditure on restocking of saleable items, due to euro changeover, was higher than anticipated.
H.5	(67)	Expenditure on publications and the website development was higher than anticipated.
H.6	4,193	Savings arose as progress on capital projects was slower than anticipated.
H.7	(5,138)	Expenditure was greater than estimated due to higher than anticipated activity on a number of large scale capital projects. In addition, there was heavier demand than expected on essential maintenance works at various sites due to health and safety reasons.
H.8	2,259	The saving arose because negotiations for the acquisition of property were not concluded in time for contracts to be entered into.
H.9	200	Implementation of the action programme contained in the report "Action on Architecture 2002-2005" did not commence until late in 2002.

9 APPROPRIATIONS-IN-AID	Estimated €	Realised €
1. Fees payable by Local Authorities, etc., for audit of their accounts	1,636,000	1,802,359
2. Inspection fees in respect of the scheme of structural guarantees for new houses	1,442,000	2,352,440
3. Fees payable by applicants for driving tests	3,456,000	3,456,686
4. Receipt from National Toll Roads plc.	442,000	-
5. Receipt to defray vehicle testing costs	-	357,713
6. Receipt from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (Social Welfare (Consolidation) Act, 1993)	606,000	606,000
7. Receipts from Temple Bar Renewal Ltd.	3,000	455
8. Receipt from the Local Government Fund	15,152,000	16,627,000
9. Receipt from EU for FEOGA village renewal programme	1,028,000	-
10. Receipt from EU for FEOGA element of the Programme for Peace and Reconciliation	2,272,000	-
11. Payments to Planning Tribunal	-	-
12. Miscellaneous, including refunds on certain housing grants, refunds on publications and other refunds and payments from EU	144,000	325,310
13. Recoupment for seconded staff	19,000	-
14. MET Éireann Receipts	5,566,000	5,769,210
15. Miscellaneous Receipts ¹	303,000	-
16. Miscellaneous Receipts ¹	223,000	105,908
17. Recoupment for seconded staff	25,000	-
18. Rents (including receipts from lettings of fishing rights, etc.)	138,000	7,782
19. Services at visitor centres	530,000	491,757
20. Sales of Property	19,000	-
21. Charges at National Parks and Wildlife Sites	264,000	125,306
22. Charges at National Monuments and Historic Properties	<u>1,185,000</u>	<u>2,923,993</u>
Total	<u>34,453,000</u>	<u>34,951,919</u>

Note:

1. The Miscellaneous Receipts shown at 15. and 16. above refer to receipts from Met Éireann and Dúchas respectively.

Explanation of Variations

1. Receipts were higher than expected due to the receipt of outstanding fees from previous years.
2. The number of houses registered under the Structural Guarantee Scheme was greater than anticipated.
4. The estimate for this Subhead item should read nil. The sum of €442,000 shown against this Subhead item is in fact proper to the next item - receipt to defray vehicle testing costs.
5. The Estimate for this Subhead item should read €442,000. The transfer of National Roads functions to the Department of Transport took effect from 18 June 2002, (S.I. No. 298 of 2002). Actual pre-transfer receipts were less than the amount originally identified. This came to light too late to amend the provision in the Further Revised Estimate.
7. Activity under this Subhead is now minimal and sporadic. It is, therefore, very difficult to anticipate how many applicants will finalise their agreements within the year.
8. Drawdown from the Fund was higher than expected as the roll-out of the National Vehicle and Driver File to Motor Tax Offices proceeded more speedily than anticipated.
9. Outstanding receipts from the Operational Programme for Local and Urban Development 1994-1999 will not become available until completion of closure of Programme.
10. Receipts under PEACE II were less than anticipated in 2002 and outstanding receipts for PEACE I will not become available until completion of closure of Programme.
12. Miscellaneous appropriations-in-aid in respect of refunds of overpayments, cancelled and out-of-date payable orders and other miscellaneous receipts, which are difficult to estimate accurately, were greater than expected.

13. There were no staff on secondment for the period in question.
15. There were no miscellaneous receipts for Met Éireann for the period in question.
16. Income from the sales of publications was less than expected due to a reduction in the number of visitors that had been anticipated.
17. Claims were not made in sufficient time for recoupment before year end.
18. Income received from lettings for cattle grazing, fishing rights etc., at National Parks was less than anticipated.
19. Income was less than estimated due to a reduction in the number of visitors that had been anticipated.
20. Sales of property rarely occur. There were no sales of property in 2002.
21. Income was less than estimated due to a reduction in the number of visitors that had been anticipated.
22. Income at National Monuments and Historic Properties was higher than anticipated.

10 COMMITMENTS

(A) Global Commitments

Global figure for Commitments likely to materialise in subsequent year(s) under Procurement and Grant Subheads are €1.6 million and €2.4 billion respectively.

(B) Multi-Annual Capital Commitments (Projects Costing €12,697,380 or more)

1 Water/Sewerage Projects

Project	Cumulative	Expenditure	Subsequent
	Expenditure to		
	31/12/2001	2002	Years
	€000	€000	€000
Arklow Main Drainage	323	-	13,009
Arklow Water Supply Stage 3 ¹	215	-	15,025
Balbriggan-Skerries Sewerage	4,808	-	14,238
Bohernabreena Spillways ²	859	264	14,877
Buncrana Water Pollan Dam ¹	33,196	2,031	73
Carrick-on-Suir Sewerage	11,586	827	4,093
Castlebar Environs Sewerage ¹	1,416	1,719	28,565
Clonmel Main Drainage	14,121	-	8,101
Cork Main Drainage (Collection) ¹	90,741	11,148	69,511
Cork Main Drainage (Treatment Works) ¹	42,048	50,511	2,141
Courtown Riverchapel Sewerage	9,411	2,129	3,697
Donegal Sewerage	1,256	153	16,113
Drogheda Main Drainage ¹	70,597	-	1,403
Dublin Bay Project - North Fringe	15,102	18,419	25,649
Dublin Bay Sewerage ¹	201,135	40,891	17,974
Dublin Reservoirs - Covering ¹	227	-	51,773
Dublin Water Conservation	43,296	433	5,790
Dundalk Main Drainage ¹	53,908	-	9,579
Dungarvan Sewerage ¹	993	769	26,237
Dunshaughlin Sewerage ¹	792	280	24,328
East Meath Coastal Area SS ¹	2,641	6,474	6,085
East Meath RWSS-Supply to Navan	210	-	13,757
East Waterford Water ¹	13,701	4,574	425
Galway Main Drainage Treatment Works ¹	36,163	12,375	20,663
Gweedore Sewerage	522	710	17,814
Knock Sewerage Stage 1 ²	675	4,274	10,051

	Cumulative Expenditure to 31/12/2001 €000	Expenditure 2002 €000	Subsequent Years €000
Leixlip Sewerage	19,684	-	632
Leixlip Water (Phase 2)	18,863	2,636	1,356
Letterkenny Sewerage ¹	1,306	461	20,234
Limerick Main Drainage (Phase 1)	109,412	1,991	75,631
Limerick Water (Phase 2) Clareville	642	1,513	18,161
Lough Mask Reg. Water Supply (Knock - Ballyhaunis) ¹	14,276	972	6,352
Lucan Water ¹	885	31	21,084
Midleton Sewerage ¹	16,240	1,227	1,961
Monaghan Water ¹	17,397	835	960
Navan Sewerage	29,039	147	780
North Leitrim Regional Water Supply ²	4,713	3,803	6,180
Oberstown Sewerage ¹	19,802	1,377	555
Portlaoise Sewerage ¹	718	-	22,212
Shanganagh Sewerage	1,625	153	49,011
Sligo (Lough Gill) Regional Water Supply ¹	30,005	1,097	3
Sligo Main Drainage	3,541	6,256	13,261
Swords Sewerage ¹	17,418	2,950	1,432
Tramore Sewerage Scheme	923	291	17,603
Tuam Regional Water Supply (Stage 1)	30,067	-	477
Tuam Regional Water Supply (Stage 3)	14,685	863	2,328
Waterford Main Drainage	17,236	423	1,387
Waterford Main Drainage - Treatment ¹	1,799	1,124	27,985
Westport Sewerage (Excluding Advance Section) ¹	18,006	19,490	6,140
Wexford Main Drainage ¹	46,486	7,883	21,631
Wicklow Town Sewerage - Construction	783	-	22,072
Youghal Main Drainage Scheme	295	154	12,248
Total	1,085,788	213,658	772,647

2 Housing Projects

Project	Cumulative Expenditure to 31/12/2001 €000	Expenditure 2002 €000	Subsequent Years €000
Regeneration of Ballymun Flats	86,487	73,856	260,353
Area Regeneration (including Inner City Dublin Flat Complexes)	56,527	43,878	48,803

3 Heritage Project

Project	Cumulative Expenditure to in 2002 €000	Expenditure in 2002 €000	Subsequent Years €000
National Botanic Gardens (Reconstruction of Palm House)	-	4,185	12,526

Notes:

1. Cost of project updated since 2001.

2. Excluded from 2001 account as estimated cost of preliminary phase was then under €12.7m.

11 MATURED LIABILITIES

Matured Liabilities undischarged at the year end amounted to €966,467.

12 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. Individual payment of €6,350 or more
	€			
Higher, special or additional duties	639,136	363	11	11,491
Overtime and extra attendance	1,376,285	676	46	36,944
Shift and roster allowances	1,018,194	447	22	7,642
Miscellaneous	62,289	85	1	7,097
Total extra remuneration	<u>3,095,904</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 carryover of €1m from the Vote for 2002 was included in the Estimate for 2003.

A total of €286,185 was charged to Subhead A.1 in respect of staff assigned to the Fire Services Council (€187,391), the National Safety Council (€57,798) and the Rent Tribunal (€40,996) respectively.

Thirteen retired civil servants in receipt of civil service pensions were re-engaged on a fee basis at a total cost of €155,329.

In addition to voted moneys, sponsorship and entry fees totalling €215,525 were also expended on the Tidy Towns Competition.

A total of €93,171 was spent on awards under the Recognition of Exceptional Performance by Staff Scheme.

In addition to the amount expended under Subheads A.1, A.2, A.3, A.5, and A.7, a sum of €343,218 was received from the Change Management Fund, Subhead N of the Finance Vote.

In addition to the amount expended under Subhead A.8, a sum of €3,317,126 was received from the Information Society Fund, Subhead Q of the Finance Vote.

A total of €71,825 compensation and associated legal and miscellaneous costs was paid in cases of personal injury claims by employees arising out of accidents at work (Department of Finance delegated sanction of August 1991).

Sums totalling €36,817 were paid in settlement of claims for personal injuries on State property (Department of Finance delegated sanction of August 1991).

Amounts totalling €7,536 were paid in respect of accidents involving State and other vehicles (Department of Finance delegated sanction of August 1991).

A refund of €2,113,836 was made to the European Commission in respect of funding provided under EU LIFE Nature Contracts. The charge to Subhead H.6 in 2002 was €1,303,494.

14 EU FUNDING

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

The outturn shown in Subheads D.1 and D.2 includes payments in respect of activities co-financed by the EU Cohesion Fund.

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

The EPA received €10,794 (in respect of Travel Refunds) and €16,320 (in respect of European Topic Centre on Waste) from the EU.

15 COMMISSIONS AND INQUIRIES ETC.

The Cumulative expenditure in respect of Commissions etc. to 31 December 2002 on account of which payments were made in the year is as follows:-

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2002 €	Cumulative Expenditure to 31/12/2002 €
Tribunal of Inquiry into certain Planning Matters (The Flood Tribunal)	1997	5,867,408	23,692,411

16 NATIONAL LOTTERY FUNDING

**Grant-in-Aid Fund for the Task Force on Special Housing Aid for the Elderly
Account of the Receipts and Payments in the year ended 31 December 2002**

Balance at 1 January 2002	-
B.3 Grant-in-aid: Special Housing Aid for the Elderly	11,903,000
Expenditure	<u>11,903,000</u>
Balance at 31 December 2002	<u>-</u>

Schedule - Task Force on Special Housing Aid for Elderly - Payments in the Year ended 31 December 2002

Payee	€
Health Boards	
Eastern	1,769,061
Midland	1,233,521
Mid-Western	1,577,602
North-Eastern	1,381,910
North-Western	979,331
South-Eastern	1,310,086
Southern	1,349,579
Western	<u>2,301,910</u>
Total	<u>11,903,000</u>

Grant-in-Aid for the Heritage Council

Account of Receipts and Payments in the year ended 31 December 2002

	€
Balance at 10 July 2002	-
Grant-in-Aid: Heritage Council (Subhead H.2)	5,709,000
Expenditure	<u>5,709,000</u>
Balance at 31 December 2002	<u>-</u>

Communal Facilities in Voluntary Housing Schemes - Account of Receipts and Payments in the year ended 31 December 2002

	€
Balance at 1 January 2002	-
B.4 Communal Facilities in Voluntary Housing Schemes	1,151,586
Expenditure	<u>1,151,586</u>
Balance at 31 December 2002	<u>-</u>

Schedule - Communal Facilities in Voluntary Housing Schemes - Payments in year ended 31 December 2002

Local Authority <i>County Councils</i>	Project	Amount €
Cork	St. Vincent De Paul, Bantry Road, Dunmanway	35,553
Donegal	Respond, Raphoe	23,154
Galway	Respond, Inish Mór, Aran Islands	8,882
Kerry	Kerry Parents and Friends of the Mentally Handicapped, Farranreagh, Valentia Island	31,109
	Rathmore Social Action Group, Rathmore	87,000
	St. John of God Trust, Forgepark, Oakpark, Tralee	9,485
Kilkenny	Respond, Garrangreen, Kilkenny	25,501
	Camphill Communities of Ireland, Jerpoint, Thomastown	26,664
	Kilkenny Mental Health Association Ltd., Kilcreene	66,661
Laois	Rathdowney Social Services, Cuanbhríde, Rathdowney	127,063
Limerick	St. Ita's Voluntary Housing Association, Abbeyfeale	21,233
	Broadford Voluntary Housing Association Ltd., Tullaha, Broadford	21,340
	Drombanna Housing Association Ltd., Drombanna	4,460
	Dromcollogher Voluntary Housing Association Ltd., Dromcollogher	39,997
Mayo	Mulranny Day Care Centre Housing Ltd., Mulranny	52,633
Meath	Respond, Morningtown Way, Trim	13,255
Offaly	Sisters of Charity of Jesus and Mary, 6 Woodland Drive, Birr	26,664
South Dublin	Respond, Brookview, Tallaght	27,246
Wicklow	Sunbeam House Industrial Centre for the Mentally Handicapped Ltd., Herbert Road, Bray	23,200

		Amount
		€
<i>City Councils</i>		
Limerick	Associated Charities Trust Ltd., Thomond House, Thomondgate	11,428
	Cuan Mhuire Teo, Erraville, Roxborough Road	34,800
Waterford	Cheshire Foundation of Ireland, John's Hill	88,000
<i>Borough Councils</i>		
Drogheda	Drogheda Homeless Aid Association, 35 Northstrand, Drogheda	10,666
	Respond, Marley's Lane, Drogheda	116,000
Sligo	CLUID, Banks Drive, Cranmore	<u>219,592</u>
	Total	<u>1,151,586</u>

17 STOCKS

Stocks at 31 December 2002 comprise:	€000
Other (includes consumables in local depots)	718
Stationery	323
Meteorological consumables	86
Cleaning Materials	37
IT Consumables	48
	<u>1,212</u>

18 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Income Tax	972
Pay Related Social Insurance	513
Pension Contributions	140
Value Added Tax	96
Withholding Tax	419
	<u>2,140</u>

NIALL CALLAN
Accounting Officer

DEPARTMENT OF THE ENVIRONMENT AND LOCAL GOVERNMENT
28 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Environment and Local Government for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002. Attention is drawn to Chapter 6 of the report for 2002 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General
10 September 2003

OFFICE OF THE MINISTER FOR EDUCATION AND SCIENCE

Account of the sum expended, in the year ended 31 December 2002, 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		Closing
	Provision	Outturn	Accruals
	€000	€000	€000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	46,889	44,658	-
A.2. TRAVEL AND SUBSISTENCE	2,790	2,578	1
A.3. INCIDENTAL EXPENSES	1,916	1,669	39
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	3,052	3,030	51
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	6,322	6,443	(199)
A.6. OFFICE PREMISES EXPENSES	3,058	3,117	(137)
A.7. CONSULTANCY SERVICES	447	318	8
OTHER SERVICES			
B.1. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ADULT EDUCATION ORGANISATIONS (NATIONAL LOTTERY FUNDED)	762	762	-
B.2. TRANSPORT SERVICES	82,200	95,986	6,428
B.3. INTERNATIONAL ACTIVITIES	3,190	1,603	-
B.4. UNESCO CONTRIBUTION AND INTERNATIONAL EDUCATION EXCHANGES	2,385	1,851	-
B.5. RESEARCH AND DEVELOPMENT ACTIVITIES	16,587	13,325	2
B.6. IN CAREER DEVELOPMENT	19,500	18,820	53
B.7. EXPENSES OF NATIONAL COUNCIL FOR CURRICULUM AND ASSESSMENT	2,344	2,291	142
B.8. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES	19,172	18,449	-
B.9. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH ACTIVITIES (NATIONAL LOTTERY FUNDED)	25,892	25,712	1
B.10. GRANTS TO COLLEGES PROVIDING COURSES IN IRISH (NATIONAL LOTTERY FUNDED)	1,185	1,146	-
B.11. PUBLICATIONS IN IRISH (NATIONAL LOTTERY FUNDED)	245	244	-
B.12. INSTITIÚID TEANGEOLAÍOCHTA ÉIREANN - GENERAL EXPENSES (GRANT-IN-AID)	1,764	1,764	-
B.13. ROYAL IRISH ACADEMY OF MUSIC - GENERAL EXPENSES (GRANT-IN-AID)	2,309	2,309	-
B.14. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF CULTURAL, SCIENTIFIC AND EDUCATIONAL ORGANISATIONS (NATIONAL LOTTERY FUNDED)	830	818	-
B.15. EUROPEAN SCHOOLS	66	48	(3)
B.16. GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ORGANISATIONS INVOLVED IN THE PROMOTION OF IRELAND AS AN INTERNATIONAL EDUCATION CENTRE	480	480	-
B.17. MISCELLANEOUS	19,512	10,029	(263)
B.18. SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES ACTIVITIES	9,663	7,446	-
B.19. COMMISSION ON CHILD ABUSE	12,376	5,958	(284)

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
B.20. SCHOOLS INFORMATION AND COMMUNICATION TECHNOLOGIES - CAPITAL	25,781	23,719	-
B.21. NATIONAL EDUCATIONAL PSYCHOLOGICAL SERVICE	11,260	11,098	59
B.22. NATIONAL QUALIFICATIONS FRAMEWORK	<u>12,301</u>	<u>11,278</u>	-
Gross Total	334,278	316,949	5,898
<i>Deduct :-</i>			
C. APPROPRIATIONS-IN-AID	<u>953</u>	<u>5,782</u>	<u>2,125</u>
Net Total	<u>333,325</u>	<u>311,167</u>	<u>3,773</u>
SURPLUS TO BE SURRENDERED	€22,157,662		

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			311,167
Changes in Capital Assets			
Purchases Cash	(5,141)		
Disposals Cash	14		
Depreciation	2,765		
Loss on Disposals	69	(2,293)	
Assets under Development			
Cash Payments		(263)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(1,737)		
Decrease in Stock	19	(1,718)	(4,274)
Direct Expenditure			306,893
Expenditure Borne Elsewhere			
Vote 6	306		
Net Allied Services Expenditure	12,199		
Notional Rents	4,314		16,819
Operating Cost			<u>323,712</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			9,721
Assets under Development (Note 4)			<u>39</u>
			9,760
Current Assets			
Stocks (Note 17)		188	
Prepayments		2,125	
Accrued Income		1,094	
Other Debit Balances:			
Sub-Accountants	110		
Marriage, Retirement & Death Gratuity	569		
EMTS Adjustment	723		
Miscellaneous	12		
Salaries Recoupable	144		
Charge on Wrong Vote	318		
Local Drugs Task Force	783		
Advertising	182		
Spouses and Children	19		
Pension Refund	17		
Foras na Gaeilge	29		
EU Recoupable Expenditure	48		
National Youth Conference	25		
Henrietta St. Project	<u>266</u>	3,245	
PMG Balance and Cash	29,122		
Orders Outstanding	<u>(24,443)</u>	<u>4,679</u>	
Total Current Assets		<u>11,331</u>	
Less Current Liabilities			
Due to State (Note 18)		44	
Accrued Expenses		6,992	
Deferred Income		254	
Other Credit Balances:			
European School Days	19		
Local Drugs Task Force Premises Initiative	384		
Central Bank	62		
Thedens Bequest	224		
Miscellaneous	<u>7</u>	696	
Net Liability to the Exchequer (Note 5)		<u>7,228</u>	
Total Current Liabilities		<u>15,214</u>	
Net Current Liabilities			<u>(3,883)</u>
Net Assets			<u>5,877</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2002	14,990	5,325	20,315
Additions	3,770	1,631	5,401
Disposals	(728)	(19)	(747)
Gross Assets at 31 December 2002	<u>18,032</u>	<u>6,937</u>	<u>24,969</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2002	10,391	2,756	13,147
Depreciation for the year	2,179	586	2,765
Depreciation on Disposals	(656)	(8)	(664)
Cumulative Depreciation at 31 December 2002	<u>11,914</u>	<u>3,334</u>	<u>15,248</u>
Net Assets at 31 December 2002	<u>6,118</u>	<u>3,603</u>	<u>9,721</u>

Notes

- The opening balances for 2002 in respect of office equipment and furniture and fittings have been adjusted to take account of revisions to the Asset Register following a review of the 2001 figures.
- 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 2002

	In-House Computer Applications €000
Amounts brought forward at 1 January 2002	22
Cash Payments for the Year	263
Transferred to Asset Register	(246)
Amounts carried forward at 31 December 2002	<u>39</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 2002

	€000	€000
Surplus to be surrendered		22,158
Exchequer Grant Undrawn		<u>(14,930)</u>
Net Liability to the Exchequer		<u>7,228</u>
Represented by:		
Debtors		
Net PMG position and cash	4,679	
Debit Balances: Suspense	<u>3,245</u>	7,924
Creditors		
Credit Balances: Suspense		<u>(696)</u>
		<u>7,228</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Conscience Money	€ 700
------------------	----------

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.7.	129	The saving arose because many of the projects envisaged did not take place.
B.2.	(13,786)	The excess was mainly caused by the need to provide improved/additional services for pupils with special needs and an increase in contractor costs.
B.3.	1,587	The saving occurred principally because the rate of development of the EU Peace Programme, North/South and other miscellaneous projects was slower than anticipated.
B.4.	534	The saving arose mainly due to the lower than estimated numbers participating in educational exchanges.
B.5.	3,262	The saving occurred mainly because the rate of expansion of the School Completion Programme was slower than anticipated.
B.15.	18	The saving arose as expenditure anticipated with preliminary work for the 2003 Irish EU presidency did not arise until 2003.
B.17.	9,483	The saving was mainly due to slower than anticipated rates of expenditure on new initiatives and bodies principally the education welfare service, local office network school development projects and partnership programmes.
B.18.	2,217	The saving arose due to seminars not taking place as early as had been anticipated due in part to the industrial action by one of the teacher unions.
B.19.	6,418	The saving was mainly due to the Redress Board not making financial awards in 2002.
B.20.	2,062	The saving was due principally to a number of schools not satisfying the criteria for grant aid and new innovation projects not requiring capital allocation in 2002.
B.22.	1,023	The saving arose due to the recruitment of staff taking longer than anticipated.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Recoupment of certain travelling and subsistence expenses from the EU	1,000	3,106
2 Contributions from the EU for educational activities	57,000	76,888
3 Receipts from the European Social Fund	623,000	5,018,398
4 Miscellaneous	35,000	683,642
5 EU Peace Programme Receipts	<u>237,000</u>	-
Total	<u>953,000</u>	<u>5,782,034</u>

Explanation of Variations

- 1 The surplus arose from an underestimation of the amount of foreign travel that would be refunded in 2002.
- 2 The surplus was due to the fact that the European Commission's contribution was paid earlier than anticipated.
- 3 The surplus arose due to higher than anticipated receipts on certain programmes.
- 4 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.

5 The shortfall in receipts was caused by longer than anticipated processing time for the first time tranche of applications.

9 COMMITMENTS

Global Commitments

Global figure for Commitments likely to materialise in subsequent years is €17,916,220.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more
	€			
Higher, special or additional duties	447,242	223	7	14,711
Overtime and extra attendance	1,931,530	560	103	27,576
Shift/roster allowances	96,530	6	6	20,083
Miscellaneous	<u>99,746</u>	125	2	9,770
Total extra remuneration	<u>2,575,048</u>			

Note:

Certain individuals received payments in more than one category.

11 MISCELLANEOUS ITEMS

A sum amounting to €306,080 was received from the Change Management Fund, Subhead N of the Vote of the Office of the Minister for Finance and expended to the value shown on the services covered by subhead A.1 and A.3.

	€000
Subhead A.1.	220
Subhead A.3.	86

Expenditure under Subhead B.20 included the sum of €12,985 in respect of bank charges (D/Finance sanction of 18-12-2002).

Expenditure under subhead B.3 included legal fees of €6,050 in respect of a case taken by a contract member of staff.

There is a carryover of €1,312,000 from 2002 to 2003 under the terms of the Administrative Budget Agreement.

12 EU FUNDING

The overall amount shown of €5,018,398 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.22. - Office of the Minister for Education (Vote 26) in 2002.

13 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2002 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2002 €	Cumulative Expenditure to 31/12/2002 €
Commission to Inquire into Child Abuse	1999	4,579,956	7,562,396

14 CONTINGENT LIABILITY

In addition there will be further payments associated with the Redress Board and with the Commission to Inquire into Child Abuse. The amounts involved cannot be determined at this point.

15 MISCELLANEOUS ACCOUNTS

	Securities €	Cash €
Cash for Investment Balance on 1 January 2002	-	-
Securities Balance on 1 January 2002	1,194,414	-
Transferred from Income Account for Investment	-	-
Securities Redeemed	-	-
Securities Bought	-	-
Balances on 31 December 2002	<u>1,194,414</u>	-

Receipts and Payments Account for the Year Ended 31 December 2002

Balances on 1 January 2002	€ 143,573
Receipts	66,397
Payments	(32,119)
Balances on 31 December 2002	<u>177,851</u>

GRANT-IN-AID FUNDS 2002

Subhead B1 - Fund for General Expenses of Adult Education Organisations (National Lottery Funded) (a)	€ 762,000
Subhead B8 & B9 - Fund for General Expenses of Youth Organisations and other expenditure in relation to Youth Activities	
National Lottery (a)	25,711,620
Exchequer (b)	<u>18,449,087</u>
	44,160,707
Subhead B14 - Fund for General Expenses of Cultural, Scientific and Educational Organisations (National Lottery Funded) (a)	817,900
Subhead B16 - Fund for General Expenses of Organisations involved in the Promotion of Ireland as an International Education Centre (Exchequer Funded) (b)	<u>480,000</u>
	<u>46,220,607</u>

- (a) Analysis of payments fund from National Lottery is included in Note 15.
- (b) A sum of €18,929,087 from the grant-in-aid was not funded from National Lottery. Analysis of payments making up this amount is included below.

Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Youth and Sports Organisations and other Expenditure in relation to Youth and Sports Activities not funded from the National Lottery.

	€
Boys' Brigade	15,600
Girls' Friendly Society	29,935
Irish Methodist Youth Department	21,275
Presbyterian Youth	53,190
City of Dublin VEC	4,402,517
County Dublin VEC	1,476,428
Dun Laoghaire VEC	477,337
Cork City VEC	607,110
Galway City VEC	164,897
Limerick City VEC	151,937
Co Wicklow VEC	94,278
Co. Carlow VEC	101,268
South Eastern Health Board	299,700
Catholic Youth Council	38,092
National Youth Federation	45,129
Dun Laoghaire/Rathdown Co. Council	176,974
ECO (UNESCO)	22,855
Foróige	77,360
Department of Justice	69,836
BOND Project	5,150
Technical Assistance	2,057
Unique Perspectives (Dinkel Services) Training Study	5,226
YMCA	49,174
Fingal County Council	660,787
Dublin City Council	7,200,000
South Dublin City Council	530,117
Cork City Council	797,180
Limerick Youth Service	709,637
Dun Laoghaire Outreach Project Ltd.	27,936
Early Focus Basin Lane School	29,306
Bite Og, Ballymun	99,000
Ballyfermot Local Drugs Task Force	7,799
	<u>18,449,087</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	205,000
International Education Board of Ireland	275,000
	<u>480,000</u>

16 NATIONAL LOTTERY FUNDING

National Lottery Voted Funds

Payments in the year ended 31 December 2002

	€
Payments:-	
General expenses of Youth Organisations and other Expenditure in Relation to Youth Activities	25,711,620
Cultural Activities	817,900
Irish Language	1,390,052
Expenses of Adult Education Organisations	762,000
	<u>28,681,572</u>

**Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Youth Organisations
and other Expenditure in relation to Youth Activities** €

Grants to Youth Organisations (Schedule A)	9,233,583
Other Projects Under Disadvantaged Youth (Schedule B)	150,832
Special Project for Youth Schemes	11,667,529
Youth Information Centres	1,549,134
Gaisce - President's Award Scheme	535,460
Youth Exchange Bureau (Leargas)	375,168
Local Voluntary Youth Councils	69,850
Local Youth Club Grants Scheme	1,269,740
Co-operation Ireland	45,710
Causeway	94,369
Youth Card/USIT	3,809
Miscellaneous - Youth Information	90,406
Young Voters Campaign	116,096
National Youth Health Programme	75,015
National Youth Arts Programme	33,790
National Youth Work Development Plan	1,500
National Youth Work Advisory Committee	15,736
ICTU Officer	8,888
Maynooth Diploma Course	77,000
North/South Project Officer	36,663
Miscellaneous	4,534
Drogheda Youth Information Centre	15,000
Ossory Youth, Clare & Kerry Youth Services	60,000
Daybreak Programme & Nenagh Project	30,000
National Youth Council of Ireland	18,000
Voluntary Service International	20,000
Irish Girl Guides	36,000
Catholic Youth Care	30,000
Beara Peninsula Project and Castlebar Youth Information Centres	20,000
Foroige	20,000
National Youth Federation	8,000
Credit paid over from Suspense Account	(192)
Total	<u>25,711,620</u>

Cultural Activities €

Cultural Organisations (Schedule C)	<u>817,900</u>
-------------------------------------	-----------------------

Irish Language €

Publications in Irish	243,586
Courses in Irish	1,146,466
Total	<u>1,390,052</u>

Expenses of Adult Education Organisations €

Aontas	384,000
Irish Countrywomens Association	23,000
National Adult Literacy Agency	269,000
People's College	86,000
Total	<u>762,000</u>

Schedule A

Grants to Youth Organisations

	€
An Óige	187,078
Scouting Ireland (CSI)	497,148
Catholic Guides of Ireland	267,281
Catholic Youth Care	870,617
Church of Ireland Youth Department	184,155
Comhthreanáil na nOgeagrais Gaeilge	14,502
Confederation of Peace Corps	79,250
ECO - UNESCO Club	120,023
Feachtas	102,768
Federation of Irish Scout Associations	13,095
Foróige	1,669,850
Girls' Brigade	44,876
Athlone Community Services Council	38,166
Irish Girl Guides	382,464
Junior Chamber Ireland	17,560
Macra Na Feirme	463,022
National Association for Youth Drama	103,288
National Federation of Archery Clubs	55,385
National Youth Council of Ireland	499,122
National Youth Federation	2,038,531
No Name Club	106,658
Ogra Chorcaí	565,814
Ogras	184,011
Order of Malta Cadet Corps	49,046
Scout Association of Ireland	383,893
Voluntary Services International	83,624
Young Christian Workers	97,837
YMCA	<u>114,519</u>
Total	<u>9,233,583</u>

Schedule B

Disadvantaged Youth

	€
City of Dublin Youth Board - Annual Grant	100,835
Ronanstown Initiative	11,961
Sheelin Project, Co. Cavan VEC	10,318
Foróige Officer, Co. Donegal VEC	<u>27,718</u>
Total	<u>150,832</u>

Schedule C

Analysis of Payments from the Grant-in-Aid Fund for General Expenses of Cultural, Scientific, and Educational Organisations

	€
Cumann Béaloideas Éireann	1,600
Cumann Scoilríamaíochta	28,000
Foras Éireann	12,700
Irish Committee for Historical Sciences	3,200
Irish Film Institute	14,000
National Youth Orchestra of Ireland	127,000
School Recital Scheme	10,800
Slógadh	5,100
Anna Livia International Opera Festival	534,000
Feis Maitiu	37,000
Artane School of Music	<u>44,500</u>
Total	<u>817,900</u>

17 STOCKS

Stocks at 31 December 2002 comprise:	€000
Stationery	145
IT Consumables	<u>43</u>
	<u>188</u>

18 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Withholding Tax	<u>44</u>

JOHN DENNEHY
Accounting Officer
 AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA
 28 March 2003

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 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002. Attention is drawn to Chapter 7 of the report for 2002 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
 Comptroller and Auditor General
 10 September 2003

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000
Net Outturn		1,666,445
Changes in Capital Assets		
Loss on Disposals	7,823	
Changes in Net Current Assets		
Increase in Closing Accruals	<u>6,630</u>	<u>14,453</u>
Direct Expenditure		1,680,898
Operating Cost		<u>1,680,898</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			1,963
Current Assets			
Prepayments		1,249	
Other Debit Balances:			
EMTS Adjustment	23,091		
Overpayment of Salaries/Allowances to Primary Teachers	472		
Recoupable Salaries for Teachers on secondment	307		
Sub-Accountants	26		
Miscellaneous	<u>9</u>	23,905	
PMG Balance and Cash	6,694		
Orders Outstanding	<u>(32,853)</u>	(26,159)	
Net Liability from the Exchequer (Note 4)		<u>3,246</u>	
Total Current Assets		<u>2,241</u>	
Less Current Liabilities			
Accrued Expenses		12,131	
Due to State (Note 9)		1,597	
Other Credit Balances:			
EFT Payments	60		
Primary Buildings Energy	150		
Miscellaneous	<u>3</u>	<u>213</u>	
Total Current Liabilities		<u>13,941</u>	
Net Current Liabilities			<u>(11,700)</u>
Net Liabilities			<u>(9,737)</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Land €000
Cost or Valuation at 1 January 2002	2,402
Additions	7,384
Disposals	<u>(7,823)</u>
Gross Assets at 31 December 2002	<u>1,963</u>
Accumulated Depreciation:	
Opening Balance at 1 January 2002	-
Depreciation for the year	-
Depreciation on Disposals	-
Cumulative Depreciation at 31 December 2002	<u>-</u>
Net Assets at 31 December 2002	<u>1,963</u>

- 1 The amount shown refers to fourteen (14) sites which are owned and controlled/managed by the Minister for Education and Science.
- 2 One hundred and seven (107) Gaelscoileanna, twenty (20) Multi-Denominational Schools, and three (3) Model Schools owned by the Minister for Education and Science are controlled/managed by Boards of Management.
- 3 Five (5) Special Education Centres for Young Offenders which have their land and buildings owned by the Minister for Education and Science are controlled/managed by Boards of Management.
- 4 The total number of National Schools in operation on 31 December 2002, was three thousand two hundred and eighty three (3,283). 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 2002

	€000	€000
Surplus to be surrendered		7,497
Exchequer Grant Undrawn		<u>(10,743)</u>
Net Liability from the Exchequer		<u>(3,246)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		23,126
Creditors		
Net PMG position and cash	(26,159)	
Credit Balances: Suspense	<u>(213)</u>	<u>(26,372)</u>
		<u>(3,246)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
B.	(40)	The excess arose as a result of expenses for three model schools being higher than anticipated in 2002.
F.1.	6,841	The savings arose mainly due to slower than anticipated progress on the start up of the Centre for Early Childhood and on the National Council for Special Education.
H.	(1,301)	The excess arose principally due to higher than anticipated staffing costs and an increase in litigation costs.
I.	(88)	The excess arose mainly due to additional costs associated with caring for children with special needs.
K.2.	6,902	The saving was due to slower than anticipated progress of the capital development programme for young offender centres.

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.	614,000	320,481
(ii) Contributions to the National School Teachers' Superannuation Schemes	46,719,000	47,806,934
(iii) Contributions to Teachers' Spouses and Children's Pensions Scheme	12,167,000	12,746,217
2 Contributions to pension scheme for non-teaching staff of Centres for Young Offenders (Subhead H)	473,000	506,240
3 Contributions to Superannuation Scheme for Clerical Assistants in National Schools (Subhead D)	132,000	117,105
4 Recoupment of salaries etc. of teachers on secondment and recovery of overpayments of salary	6,771,000	8,080,384
5 Handling charge involved in making certain deductions from teachers' salaries	330,000	446,934
6 Miscellaneous	<u>142,000</u>	<u>624,454</u>
Total	<u>67,348,000</u>	<u>70,648,749</u>

Explanation of Variation

- 1(i) The shortfall was due to fewer gratuities than anticipated being repaid.
- 1(ii) The surplus was mainly due to underestimation.
- 1(iii) The surplus was mainly due to underestimation.
- 2 The surplus was mainly due to extra pension receipts arising from increased salary rates.
- 3 The shortfall arose due to a number of retirements/resignations and career breaks among the members of the pension scheme.
- 4 The surplus was due to the number of teachers on secondment being higher than anticipated.
- 5 The surplus was due to an increase in the amount of voluntary deductions from salary by teachers.
- 6 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 €102,897,850

(B) Multi-Annual Capital Commitments

	Building Equip. and Furnishing of National Schools (K.1)	Capital Building and Equip. Costs of Special Schools for Children in Care (K.2)	Total
	€	€	€
Expenditure in 2002	172,784,970	7,497,672	180,282,642
Legally enforceable commitments to be met in subsequent years	99,760,052	3,137,798	102,897,850

8 MISCELLANEOUS ITEMS

Expenditure under subhead H included an amount of €94,718 in settlement of four compensation claims by staff members for injuries received while on duty. Costs of €13,093 were also paid in respect of two of these cases and one additional case. Expenses of €80 were paid in one case {(S18/28/76), S18/28/76(Part I) & S/18/28/76(PartIV)}.

Expenditure under Subhead H included an amount of €28,585 in settlement of two compensation claims arising from a road traffic accident. Costs of €430 were also paid in one case (S/18/28/76 Part 1).

Expenditure under subhead H.1. included €31,250 in settlement of a compensation claim by a resident pupil for injuries received while resident in a special school. Legal fees of €25,718 were paid in this case and one other. Expenses of €2,274 were paid in two other cases {(S18/28/76(part1) & S/18/28/76PI)}.

Expenditure under subhead F.1. included costs totalling €231,875 in ten cases involving the detention of juveniles and compensation of €2,500 in one of these cases {(S18/9/92 Part V), S18/7/00, S18/28/76 & S18/28/76 (Part 1)}.

Expenditure under subhead F.1. included an amount of €148,042 in respect of legal costs arising from four cases relating to the appropriateness of educational placement. (S/18/28/76(Part1)).

Expenditure under Subhead F.1. included €1,042,742 in settlement of twenty three cases involving children with special education needs. Legal costs of €2,264,537 were paid in five of these cases and twenty nine other cases S/18/9/92 & S18/2/50(Part VII).

Expenditure under subhead F included €511,939 in settlement of five cases relating to children with special education needs. Legal costs of €34,436 were also paid in relation to the five cases S/18/9/92.

9 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:

	€000
PAYE	601
PRSI	797
Pensions	67
Withholding Tax	<u>132</u>
	<u>1,597</u>

J. DENNEHY

Accounting Officer

AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA

28 March 2003.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for First-Level Education for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002. Attention is drawn to Chapter 7 of the report for 2002 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL

Comptroller and Auditor General

10 September 2003

SECOND-LEVEL AND FURTHER EDUCATION

Account of the sum expended, in the year ended 31 December 2002, 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	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
A. SECONDARY TEACHERS - INCREMENTAL SALARY GRANT				
Original	670,402			
Supplementary	(6,500)	663,902	651,023	-
B. GRANTS TO SECONDARY SCHOOL AUTHORITIES AND OTHER GRANTS AND SERVICES IN RESPECT OF SECONDARY SCHOOLS		58,445	56,413	-
C. GRANTS TOWARDS CLERICAL ASSISTANCE IN SECONDARY SCHOOLS		5,262	4,930	-
D. SUPERANNUATION OF SECONDARY, COMPREHENSIVE AND COMMUNITY SCHOOL TEACHERS		110,045	113,871	-
E. COMPREHENSIVE AND COMMUNITY SCHOOLS RUNNING COSTS		219,867	219,322	-
F. ANNUAL GRANTS TO VOCATIONAL EDUCATION COMMITTEES (EXCLUDING CERTAIN GRANTS IN RESPECT OF SPECIALIST COLLEGES AND STUDENT SUPPORT)		560,264	561,731	-
G. PAYMENTS TO LOCAL AUTHORITIES IN RESPECT OF SUPERANNUATION CHARGES		60,998	65,189	-
H. MISCELLANEOUS POST-PRIMARY SERVICES		56,843	47,130	(1)
I. SECONDARY SCHOOLS - ANNUAL REPAYMENTS OF BUILDING LOANS		6	3	-
J. EXAMINATIONS		32,587	34,947	779
K. MISCELLANEOUS		6,950	4,635	-
L. SECOND-LEVEL SCHOOLS - BUILDING GRANTS AND CAPITAL COSTS				
Original	183,729			
Supplementary	(12,000)	171,729	171,346	4,924
Gross Total				
Original	1,965,398			
Supplementary	(18,500)	1,946,898	1,930,540	5,702
<i>Deduct :-</i>				
M. APPROPRIATIONS-IN-AID				
Original	140,085			
Supplementary	(62,500)	77,585	109,528	38,869
Net Total				
Original	1,825,313			
Supplementary	44,000	1,869,313	1,821,012	(33,167)
SURPLUS TO BE SURRENDERED			€48,301,498	

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			1,821,012
Changes in Capital Assets			
Purchases Cash	(215)		
Depreciation	<u>180</u>	(35)	
Assets under Development			
Cash Payments		(2,056)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(14,900)		
Decrease in Stock	<u>228</u>	<u>(14,672)</u>	<u>(16,763)</u>
Direct Expenditure			1,804,249
Operating Cost			<u>1,804,249</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			6,668
Assets under Development (Note 4)			<u>5,447</u>
			12,115
Current Assets			
Stocks (Note 13)		317	
Accrued Income		39,281	
Prepayments		93	
Pension Contributions		23	
Loans (Note 12)		85	
Other Debit Balances:			
Education Technology (Investment) Fund	178		
Charge on Wrong Vote	148		
Miscellaneous	<u>9</u>	335	
PMG Balance and Cash	73,788		
Orders Outstanding	<u>(68,063)</u>	<u>5,725</u>	
Total Current Assets		<u>45,859</u>	
Less Current Liabilities			
Accrued Expenses		5,795	
Deferred Income		412	
Due to State (Note 14)		391	
Other Credit Balances:			
Erasmus Smith Endowment	138		
Interreg Project	108		
Re-Check of Marks	95		
Registration Council	50		
Miscellaneous	<u>3</u>	394	
Net Liability to the Exchequer (Note 5)		<u>5,666</u>	
Total Current Liabilities		<u>12,658</u>	
Net Current Assets			<u>33,201</u>
Net Assets			<u>45,316</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Land	Office Equipment	Furniture and Fittings	Totals
	€000	€000	€000	€000
Cost or Valuation at 1 January 2002	6,303	1,027	17	7,347
Additions	-	215	-	215
Disposals	-	-	-	-
Gross Assets at 31 December 2002	<u>6,303</u>	<u>1,242</u>	<u>17</u>	<u>7,562</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2002	-	705	9	714
Depreciation for the year	-	178	2	180
Depreciation on Disposals	-	-	-	-
Cumulative Depreciation at 31 December 2002	<u>-</u>	<u>883</u>	<u>11</u>	<u>894</u>
Net Assets at 31 December 2002	<u>6,303</u>	<u>359</u>	<u>6</u>	<u>6,668</u>

Notes

- Ten sites for Second-Level Schools are owned and controlled/managed by the Minister for Education.
- Four hundred and sixteen Secondary Schools are privately owned and two hundred and forty-seven Vocational Schools are vested in Vocational Education Committees under the Vocational Education Act, 1930.
- Seventy one 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 2002

	Land €000
Amounts brought forward at 1 January 2002	3,391
Cash Payments for the Year	2,056
Transferred to Asset Register	-
Amounts carried forward at 31 December 2002	<u>5,447</u>

The amount shown above refers to fourteen sites purchased for seven schools and seven 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 2002.

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2002

	€000	€000
Surplus to be surrendered		48,301
Exchequer Grant Undrawn		<u>(42,635)</u>
Net Liability to the Exchequer		<u>5,666</u>
Represented by:		
Debtors		
Net PMG position and cash	5,725	
Debit Balances: Suspense	<u>335</u>	6,060
Creditors		
Credit Balances: Suspense		<u>(394)</u>
		<u>5,666</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
C.	332	The saving was principally due to a number of clerk typists availing of career breaks and the number of lump sums to pensioners being less than anticipated.
G.	(4,191)	The excess was due to the numbers of pensions and gratuities being higher than anticipated in 2002.
H.	9,713	The saving arose due to delays in the implementation of the school completion programme and back to education and guidance initiatives not proceeding as quickly as had been anticipated.
J.	(2,360)	The excess was principally due to the implementation of the recommendations of the Working Party to review the procedures involved in the State Examination system and an increase in the rates of travel and subsistence.
K.	2,315	The saving arose due to the rate of development of a language initiative being slower than estimated and the numbers of pupils pursuing Physics and Chemistry being less 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		
	<i>Original</i>	44,430,000	
	<i>Supplementary</i>	<u>(2,315,000)</u>	
		42,115,000	41,247,735
(ii)	Contributions to Secondary Teachers' Spouses and Children's Pension Scheme	11,423,000	11,130,863
(iii)	Refund of Gratuities under Secondary Teachers' Superannuation Scheme	53,000	32,292
2	Examination fees of students	6,261,000	7,126,325
3	Refund of portion of capital grants (Subhead L)	29,000	32,606
4	Contributions to Superannuation Scheme for Clerical Assistants in Secondary Schools (Subhead C)	114,000	98,554
5	Receipts from the European Social Fund		
	<i>Original</i>	71,780,000	
	<i>Supplementary</i>	<u>(60,185,000)</u>	
		11,595,000	44,360,636
6	Contributions towards the building and equipping costs of community schools	100,000	-
7	Recoupment of salaries etc. of teachers on secondment and recovery of overpayments of salary	5,171,000	4,673,158
8	Handling charge involved in making certain deductions from teachers' salaries	303,000	369,676
9	Repeat Leaving Certificate course fees	277,000	185,719
10	Miscellaneous	<u>144,000</u>	<u>270,689</u>
	Total		
	<i>Original</i>	140,085,000	
	<i>Supplementary</i>	<u>(62,500,000)</u>	
		<u>77,585,000</u>	<u>109,528,253</u>

Explanation of Variation

- 1 (i) & (ii) The shortfall was due to the contributions payable by teachers for the purchase of actual service for superannuation purposes were in many cases off-set against notional service contributions resulting in a lower level of net receipts.

(iii) The shortfall is due to difficulties in forecasting the numbers of teachers who will decide to reinstate their pensionable service in any year.
- 2 The surplus arose due to a higher than anticipated number of examination fees being collected.
- 3 The surplus was due to contributions due in 2001 were not paid over until the 2002 financial year.
- 4 The shortfall in pension contributions was due mainly to some members of the pension scheme availing of career breaks.
- 5 The surplus arose due to the difficulties in predicting the receipt of payments from the European Commission.
- 6 The shortfall was due to contributions due in 2002 not being paid in the 2002 financial year.
- 7 The shortfall arose principally from the secondment status of two bodies being amended from full recoupment to non-recoupment status.
- 8 The surplus is due to an increase in handling charges 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 years is €101,097,440

(B) Multi-Annual Capital Commitments

Subhead L. Second-Level schools - Building Grants and Capital Costs

	€
Expenditure in 2002	171,346,245
Legally enforceable commitments to be met in subsequent years	101,097,440

9 MISCELLANEOUS ITEMS

Expenditure under subhead J included a payment of €24,760 in settlement of a case relating to a leaving certificate candidates results (S/18/9/92).

Unpaid examination fees for the years 1999 to 2001 amounting to €332,961 were written off (S18/1/75).

Expenditure under subhead F included compensation of £6,349 and costs of €4,766 in settlement to a member of the public for injuries received on a Youthreach programme (S18/9/92(PartV)).

Expenditure under subhead E included an amount of €405,463 in settlement of 16 claims for injuries received in accidents in Community and Comprehensive schools (S18/35/78). Legal costs of €98,418 were also paid in 25 cases (S18/35/78, S18/6/70PIII, S18/9/92(PartIV) and S/18/9/92).

A write off of €451 arose from the net write off of underpayments and overpayments from the European Social Fund on the Second and Third Level Votes in the years 1989 to 1993 (S18/9/02).

10 EU FUNDING

The amount of €44,360,636 received from the European Social Fund and shown as appropriation-in-aid was included in the recorded expenditure from the following subheads of Second-Level and Further Education Vote - A., B., E., F. and H.

11 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2002 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2002 €	Cumulative Expenditure to 31/12/2002 €
Commission on School Accommodation	1996	301,989	1,772,296

12 MISCELLANEOUS ACCOUNTS

Statement of Loans

Loans issued towards building of Secondary Schools and repayments thereof (Subhead M.3)

Period	Amounts of Loans issued €	Repayments Principal €	Interest €
From 1 April 1968 to 31 December 2001	3,210,039	3,099,407	3,569,965
Year ended 31 December 2002	-	26,115	6,490
Total	<u>3,210,039</u>	<u>3,125,522</u>	<u>3,576,455</u>
Total Amounts of Loans issued	3,210,039		
Total Amount of Principal Repaid		<u>3,125,522</u>	
Principal Outstanding:		<u>84,517</u>	

REGISTRATION COUNCIL

Account of the Receipts and Payments of the Registration Council (constituted under the Intermediate Education (Ireland) Act, 1914) during the year ended 31 December 2002, in respect of Capital and Income.

Capital Account	Securities €	Cash €
Cash Balance on 1 January 2002	-	-
Securities Balance on 1 January 2002	44,015	-
Securities Redeemed	-	-
Transferred to Income Account	-	-
Purchase of Securities	-	-
Balances on 31 December 2002	<u>44,015</u>	-

Income Account

Balances on 1 January 2002	28,200
Dividends Received	2,576
Miscellaneous Receipts	75,952
Miscellaneous Payments	(56,923)
Balances on 31 December 2002	<u>49,805</u>

13 STOCKS

Stocks at 31 December 2002 comprise:	€000
Stationery	<u>317</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of: **€000**
 Income Tax & PRSI 391

JOHN DENNEHY
Accounting Officer
 AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA
 28 March 2003.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Second-Level and Further Education for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Education and Science in respect of the Vote for Second-Level and Further Education. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002. Attention is drawn to Chapter 7 of the report for 2002 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
 Comptroller and Auditor General
 10 September 2003

THIRD-LEVEL AND FURTHER EDUCATION

Account of the sum expended, in the year ended 31 December 2002, 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	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
A.1. HIGHER EDUCATION GRANTS		66,120	67,598	-
A.2. UNIVERSITY SCHOLARSHIPS, RESEARCH GRANTS AND FELLOWSHIPS		1,096	1,024	-
A.3. GRANTS TO VOCATIONAL EDUCATION COMMITTEES IN RESPECT OF SCHOLARSHIPS TO STUDENTS		15,744	16,934	-
A.4. GRANTS IN SUPPORT OF TRAINEES ON ESF-AIDED PROGRAMMES		63,548	63,857	-
B.1. AN tÚDARÁS UM ARD-OIDEACHAS - GRANT-IN-AID FOR GENERAL EXPENSES		4,013	4,013	-
B.2. AN tÚDARÁS UM ARD-OIDEACHAS - GENERAL (CURRENT) GRANTS TO UNIVERSITIES AND COLLEGES AND DESIGNATED INSTITUTIONS OF HIGHER EDUCATION (GRANT-IN-AID)		615,443	592,323	-
C. GRANT IN RESPECT OF THE RUNNING COSTS OF THE INSTITUTES OF TECHNOLOGY AND ONE VOCATIONAL EDUCATION COMMITTEE COLLEGE		376,135	369,372	-
D. TRAINING COLLEGES FOR PRIMARY TEACHERS EXCLUDING THOSE FUNDED THROUGH THE HIGHER EDUCATION AUTHORITY		7,822	8,498	-
E. TRAINING COLLEGES FOR TEACHERS OF HOME ECONOMICS		4,250	4,328	-
F. DUBLIN DENTAL HOSPITAL - DENTAL EDUCATION GRANT (GRANT-IN-AID)				
	<i>Original</i>	7,779		
	<i>Supplementary</i>	<u>600</u>	8,379	8,365
G. DUBLIN INSTITUTE FOR ADVANCED STUDIES (GRANT-IN-AID)		5,636	5,336	-
H. GRANT IN RESPECT OF TUITION FEES TO DESIGNATED NON-HIGHER EDUCATION AUTHORITY THIRD-LEVEL INSTITUTIONS		1,509	1,504	-
I. MISCELLANEOUS		2,099	1,578	-
J. GRANTS TO CERTAIN THIRD-LEVEL INSTITUTIONS		7,847	9,097	-
K. ALLEVIATION OF DISADVANTAGE		26,000	23,984	16
L. THIRD LEVEL RESEARCH AND DEVELOPMENT ACTIVITIES		41,139	44,139	-
M.1. BUILDING GRANTS AND CAPITAL COSTS OF THE INSTITUTES OF TECHNOLOGY AND ONE VOCATIONAL EDUCATION COMMITTEE COLLEGE		124,339	122,692	61
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)		67,652	46,763	-
M.3. OTHER CAPITAL PROJECTS				
	<i>Original</i>	18,060		
	<i>Supplementary</i>	<u>(599)</u>	17,461	4,664
M.4. RESEARCH, TECHNOLOGY AND INNOVATION CAPITAL		<u>5,300</u>	<u>9,800</u>	-
Gross Total				
	<i>Original</i>	1,461,531		
	<i>Supplementary</i>	<u>1</u>	1,461,532	1,405,869
Deduct :-				
N. APPROPRIATIONS-IN-AID		<u>52,743</u>	<u>3,779</u>	<u>19,676</u>
Net Total				
	<i>Original</i>	1,408,788		
	<i>Supplementary</i>	<u>1</u>	<u>1,408,789</u>	<u>1,402,090</u>
SURPLUS TO BE SURRENDERED			€6,698,818	

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000
Net Outturn	1,402,090
Changes in Net Current Assets	
Increase in Closing Accruals	<u>988</u>
Direct Expenditure	1,403,078
Operating Cost	<u>1,403,078</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			444
Assets under Development (Note 4)			<u>9,754</u>
			10,198
Current Assets			
Accrued Income		19,676	
Loans Outstanding (Note 12)		29	
PMG Balance and Cash	27,335		
Orders Outstanding	<u>(25,351)</u>	1,984	
Total Current Assets		<u>21,689</u>	
Less Current Liabilities			
Accrued Expenses		77	
Other Credit Balances:			
Charge on Wrong Vote	468		
Reid Bequest Scheme C Fund	35		
Miscellaneous	<u>6</u>	509	
Net Liability to the Exchequer (Note 5)		<u>1,475</u>	
Total Current Liabilities		<u>2,061</u>	
Net Current Assets			<u>19,628</u>
Net Assets			<u>29,826</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Land and Buildings €000
Cost or Valuation at 1 January 2002	444
Additions	-
Disposals	-
Gross Assets at 31 December 2002	<u>444</u>
Accumulated Depreciation:	
Opening Balance at 1 January 2002	-
Depreciation for the year	-
Depreciation on Disposals	-
Cumulative Depreciation at 31 December 2002	-
Net Assets at 31 December 2002	<u>444</u>

Notes

- 1 The land and buildings of one third-level institution (Tipperary Rural and Business Development Institute - Thurles Campus) were owned by the Minister for Education and Science at 31/12/02 and controlled/managed by the Board of Directors.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2002

	Construction Contracts €000
Amounts brought forward at 1 January 2002	9,754
Cash Payments for the Year	-
Transferred to Asset Register	-
Amounts carried forward at 31 December 2002	<u>9,754</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 2002**

	€000
Surplus to be surrendered	6,699
Exchequer Grant Undrawn	<u>(5,224)</u>
Net Liability to the Exchequer	<u>1,475</u>
Represented by:	
Debtors	
Net PMG position and cash	1,984
Creditors	
Credit Balances: Suspense	<u>(509)</u>
	<u>1,475</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	72	The saving was due to the resignation of a number of Fellows.
A.3.	(1,190)	The excess arose due mainly to difficulties in forecasting the numbers of students eligible for the scheme.
D.	(676)	The excess arose as the Colleges increased the intake of students to the eighteen month Graduate Diploma Course.
G.	300	The saving was mainly due to delays in filling posts.
I.	521	The saving was due to expenditure on Outreach Centres, Griffith College, and the Irish Academy for Performing Arts being lower than anticipated.
J.	(1,250)	The excess was mainly due to higher than anticipated operational costs.
K.	2,016	The saving is due to the uptake in the initiative for special rates of maintenance grants not proceeding at the level anticipated in its first year of operation.
L.	(3,000)	The excess was due to rate of development of projects being greater than anticipated.
M.2.	20,889	The saving was due to projects proceeding at a slower rate than anticipated.
M.3.	12,797	The saving occurred because expenditure on projects was lower than anticipated.
M.4.	(4,500)	The excess was due to the level of funding required for the Programme for research in Third Level Institutions being greater than anticipated.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Recovery of loans to Primary Teacher Training College students	5,000	-
2 Táillí Serúdaithe don Ard Teastais agus Serúdu Cáilíochta sa Ghaeilge	4,000	11,157
3 Receipts from the European Social Fund	52,733,000	3,735,530
4 Miscellaneous	1,000	32,786
Total	52,743,000	3,779,473

Explanation of Variation

- The shortfall is due to difficulties in predicting the amount that will be repaid as the amount depends on the number of loan holders on the primary teacher payroll.
- The surplus was due to an increase in the number of foreign-trained teachers seeking jobs in Ireland.
- The shortfall was due to delays in the receipt of payments from the European Social Fund.
- The surplus arose because miscellaneous receipts were higher than anticipated.

8 COMMITMENTS

A. Global Commitments

Global figure for Commitments likely to materialise in Subsequent years €89,135,959.

B. Multi-Annual Capital Commitments

	Expenditure in 2002	Legally Enforceable commitments to be met in Subsequent Years
	€	€
M.1. Building Grants and Capital Costs of the Institutes of Technology and one Vocational Education Committee College ¹	122,692,237	56,418,709
M.2. Vocational Education Committee Building Grants & Capital Costs for Universities & designated Institutions of Higher Education	46,763,478	14,719,935
M.3. Other Third Level Capital	4,663,634	1,593,670
M.4. Third Level Research & Development Capital ²	<u>9,800,000</u>	<u>16,403,645</u>
Total	<u>183,919,349</u>	<u>89,135,959</u>

Notes

- 1 Expenditure in respect of projects included within this figure is being met from subhead M1 of the Third-Level Vote and from the Scientific and Technological Education (Investment) Fund.
- 2 Expenditure in respect of projects included within this figure is being met from subhead M4 of the Third-Level Vote and from the Scientific and Technological Education (Investment) Fund.

Capital projects involving total expenditure of €6,348,690 or more

	Expenditure to 31st December 2001	Expenditure in 2002	Legally Enforceable commitments to be met in Subsequent Years	Totals
	€	€	€	€
Subhead M.1.				
1 Learning Resource Centre/Catering Services Building IOT Carlow	21,347,597	17,944	316,493	21,682,034
2 Letterkenny Phase 2 (b) ¹	1,243,718	3,844,749	3,891,836	8,980,303
3 Letterkenny Multipurpose Centre ¹	254,265	621,817	5,499,220	6,375,302
4 Dublin Institute of Technology - Aungier St. Phase 2 ¹	16,293,585	15,827,682	1,848,281	33,969,548
5 Sligo - Phase 1 West Block	6,832,151	-	236,765	7,068,916
6 Sligo - Technological, Engineering and Computing Facility ¹	9,709,752	1,414,395	58,855	11,183,002
7 TRBDI Thurles Phase 1	9,122,332	50,790	65,512	9,238,634
8 Dundalk - Learning and Information Resource Centre/Lecture Theatre ¹	9,616,236	828,975	133,864	10,579,075
9 Limerick Phases 1B-1, 1B-2, 1B-3, 2-1 and 2-2 ¹	9,362,848	-	108,451	9,471,299
10 Waterford - Info Tech Building ¹	282,301	1,372,282	5,514,521	7,169,104
11 Blanchardstown - Phase 1 New College ¹	18,271,733	26,298,153	2,827,732	47,397,618
12 Blanchardstown - Temporary Apprentice Facility ¹	5,896,693	303,156	189,226	6,389,075
13 Galway/Mayo Library ¹	10,724,788	15,619,668	184,969	26,529,425
14 Limerick - Conference Centre/Multi-Purpose Centre	3,959,956	2,536,719	194,011	6,690,686
15 Athlone Cert A1184 Building Phase 1 ¹	675,527	5,007,504	5,474,734	11,157,765
Subhead M.2.				
16 Dublin City University Swimming Pool	-	2,227,970	4,772,030	7,000,000
Subhead M.3.				
17 National College of Ireland - Relocation to Dublin Docklands	5,931,379	2,092,700	864,087	8,888,166

		Expenditure to 31st December 2001	Expenditure in 2002	Legally Enforceable commitments to be met in Subsequent Years	Totals
		€	€	€	€
Subhead M.4.					
18	Trinity College Dublin - Library ²	7,944,877	1,559,732	462,276	9,966,885
19	National University of Ireland, Dublin - Conway Institute ²	2,078,689	5,023,928	2,554,308	9,656,925

Notes:

- Expenditure on the projects is being met from Subhead M.1 of this Vote and from the Science and Technological Education (Investment) Fund.
- Expenditure on the projects is being met from Subhead M.4 of this Vote and from the Science and Technological Education (Investment) Fund.

9 MISCELLANEOUS ITEMS

Student Loans in the amount of €29,350 issued in the period 1971 to 1992, to students attending teacher training colleges, have been written off as irrecoverable.

A write off of €451 arose from the net write off of underpayments and overpayments from the European Social Fund on the Second and Third Level Votes in the years 1989 to 1993 (S18/9/02).

10 EU FUNDING

The overall amount of €3,735,530 received from the European Social Fund and shown as Appropriations-in-Aid was included in the recorded expenditure under the following subheads; A.4., B.2., C. and K.

The outturn shown in subhead M.4. includes payments in respect of activities co-financed by the European Regional Development Fund (ERDF).

11 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2002 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2002	Cumulative Expenditure to 31/12/2002
		€	€
Steering Committee for the Irish Academy for the Performing Arts.	2000	68,475	88,085

12 STATEMENT OF LOANS**Loans issued to training college students and repayments thereof (Subhead N.1.)**

	€
Amounts outstanding at 31 December 2001	29,350
Amounts recouped in 2002	-
Amounts Outstanding at 31 December 2002	<u>29,350</u>

JOHN DENNEHY

Accounting Officer

AN ROINN OIDEACHAIS AGUS EOLAÍOCHTA

28 Márta 2003.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Third-Level and Further Education for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Education and Science in respect of the Vote for Third-Level and Further Education. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002. Attention is drawn to Chapter 7 of the report for 2002 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL

Comptroller and Auditor General

10 September 2003

COMMUNICATIONS, MARINE AND NATURAL RESOURCES

Account of the sum expended, in the year ending 31 December 2002, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Communications, Marine and Natural Resources, including certain services administered by that Office, and for payment of certain grants and sundry grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	27,514	26,363	-
A.2. TRAVEL AND SUBSISTENCE	2,056	2,162	47
A.3. INCIDENTAL EXPENSES	2,274	2,502	107
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	642	845	56
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	3,552	5,549	109
A.6. OFFICE PREMISES EXPENSES	747	1,037	99
A.7. CONSULTANCY SERVICES	1,700	2,862	163
A.8. EQUIPMENT, STORES AND MAINTENANCE	124	245	12
A.9. AGENCY PAYMENTS FOR FELLING LICENCES	1	-	-
A.10. SUPPLEMENTARY MEASURES TO PROTECT EU INTERESTS	28	53	-
A.11. INFORMATION SOCIETY	1,500	1,557	-
MARINE SAFETY, ENVIRONMENT AND SHIPPING SERVICES			
B.1. MARINE EMERGENCY COASTAL UNITS	2,453	1,593	75
B.2. DEVELOPMENT OF COASTAL RADIO STATIONS	1,099	1,998	23
B.3. MARINE EMERGENCY CONTINGENCY	13	-	-
B.4. GRANT TO ROYAL NATIONAL LIFEBOAT INSTITUTION	127	127	-
B.5. EMERGENCY SERVICES	21,552	17,712	2,284
B.6. WRECK, SALVAGE AND RELIEF OF DISTRESSED SEAMEN	1	1	-
B.7. MARINE ENVIRONMENT PROTECTION	51	13	-
B.8. MARINE SAFETY (WEATHER BUOYS)	693	693	-
B.9. MARINE CASUALTY INVESTIGATION BOARD	123	30	-
B.10. GRANT TO COMMISSIONERS OF IRISH LIGHTS (SUPPLEMENT TO LIGHT DUES)	2,237	2,111	-
C. MARINE NAVIGATION	603	221	-
HARBOUR, COAST PROTECTION, FORESHORE AND OTHER DEVELOPMENT			
D.1. GRANTS FOR IMPROVEMENTS AT COMMERCIAL, SECONDARY AND OTHER HARBOURS	4,931	843	15
D.2. MARINE AND NATURAL RESOURCES TOURISM PROGRAMME INCLUDING INFRASTRUCTURE DEVELOPMENT	5,691	2,139	5
E.1. COASTAL PROTECTION AND MANAGEMENT	4,000	4,898	17
E.2. FORESHORE DEVELOPMENT INCLUDING REFUNDS OF FORESHORE DEPOSITS	1	132	8
MARINE RESEARCH			
F.1. MARINE INSTITUTE - ADMINISTRATION AND DEVELOPMENT (GRANT-IN-AID)	28,386	28,386	-
F.2. SALMON RESEARCH AGENCY (GRANT-IN-AID)	344	344	-
F.3. NATIONAL SEABED SURVEY	3,631	3,405	106

SEA FISHERIES AND AQUACULTURE DEVELOPMENT	Estimate Provision €000	Outturn €000	Closing Accruals €000
G.1. DEVELOPMENT AND UPGRADING OF HARBOURS FOR FISHERY PURPOSES INCLUDING PAYMENTS UNDER THE FISHERY HARBOUR CENTRES ACT, 1968	31,076	27,880	136
G.2. FISHERY HARBOUR CENTRES FUND - GRANT UNDER THE FISHERY HARBOUR CENTRES ACT, 1968	100	100	-
H. AN BORD IASCAIGH MHARA - ADMINISTRATION AND DEVELOPMENT (GRANT-IN-AID)	28,388	26,793	-
I.1. PAYMENTS OF COMPENSATION FOR FISH WITHDRAWALS	1	-	-
I.2. CONSERVATION AND MANAGEMENT OF FISHERIES	1,825	1,429	12
I.3. FISH PROCESSING	2,183	2,088	-
I.4. SHELLFISH MONITORING PROGRAMME	393	831	13
I.5. AQUACULTURE LICENCE APPEALS BOARD	140	234	-
I.6. AQUACULTURE DEVELOPMENT	4,640	4,800	-
INLAND FISHERIES			
J.1. PAYMENTS TO THE CENTRAL FISHERIES BOARD, THE REGIONAL FISHERIES BOARDS AND MISCELLANEOUS PAYMENTS IN RELATION TO INLAND FISHERIES	19,510	20,796	3
J.2. TOURISM ANGLING PROGRAMME	1,275	1,142	-
FORESTRY			
K.1. AGENCY PAYMENTS RELATING TO FORESTRY RESEARCH (NATIONAL)	674	449	14
K.2. COILLTE TEORANTA VESTING LIABILITIES	1	61	-
K.3. GRANTS FOR THE PROMOTION OF FORESTRY (NATIONAL)	51	71	-
K.4. GRANTS FOR THE PROMOTION OF FORESTRY (FEOGA GUARANTEE)	88,980	96,258	6
K.5. GRANTS FOR THE PROMOTION OF FORESTRY (STRUCTURAL)	15,200	14,274	65
K.6. PAYMENTS RELATING TO FORESTRY RESEARCH	1,305	1,712	253
K.7. EXPENSES IN CONNECTION WITH THE FINANCING OF FEOGA MEASURES	150	107	-
K.8. CLEARANCE OF PREVIOUS YEARS FEOGA ACCOUNTS	1	2,679	-
K.9. SHELL MARL CASES	114	8	-
ENERGY			
L.1. GSI - IT SYSTEMS DEVELOPMENT	503	528	16
L.2. ENERGY CONSERVATION	6,130	6,047	-
L.3. FARM ELECTRIFICATION GRANT SCHEME	150	86	-
L.4. PROVISION FOR GAS REGULATORS OFFICE	1	-	-
L.5. SHARE CAPITAL IN EIRGRID	-	-	-
COMMUNICATIONS			
M.1. REGIONAL BROADBAND AND TECHNOLOGY DEMONSTRATION PROGRAMME	43,686	23,433	-
M.2. MULTIMEDIA DEVELOPMENTS	2,717	3,715	-
M.3. INFO SOCIETY - TELECOMMUNICATIONS INFRASTRUCTURE	293	199	128

	Estimate Provision €000	Outturn €000	Closing Accruals €000
BROADCASTING			
N.1. GRANT TO RADIO TELEFÍS ÉIREANN FOR BROADCASTING LICENCE FEES (GRANT-IN-AID)	66,023	65,806	-
N.2. PAYMENT TO AN POST FOR COLLECTION OF BROADCASTING LICENCE FEES	5,666	5,667	-
N.3. COMMISSIONS AND SPECIAL INQUIRIES	1	38	-
N.4. AN COIMISIÚN CRAOLACHÁIN NA hÉIREANN CAITEACHAS REATHA (DEONTAS-I-gCABHAIR)	4,015	1,703	-
N.5. AN COIMISIÚN CRAOLACHÁIN NA hÉIREANN CAITEACHAS CAIPITIL (DEONTAS-I-gCABHAIR)	635	635	-
N.6. RADIO TELEFÍS ÉIREANN - DEONTAS I LEITH THEILIFÍS NA GAEILGE (DEONTAS-I-gCABHAIR)	9,933	9,933	-
N.7. RADIO TELEFÍS ÉIREANN - DEONTAS I LEITH THEILIFÍS NA GAEILGE - CAITEACHAS CAIPITIL (DEONTAS-I-gCABHAIR)	2,027	2,023	-
OTHER SERVICES			
O. LOUGHS AGENCY OF THE FOYLE, CARLINGFORD AND IRISH LIGHTS COMMISSION	2,420	1,517	-
P. CROSS BORDER INITIATIVE	317	70	-
Q. MINING AND PETROLEUM SERVICES	112	667	-
R. SHIPPING AND RELATED SERVICES	525	151	-
S. MISCELLANEOUS SERVICES	<u>904</u>	<u>1,010</u>	-
Gross Total	458,139	432,761	3,772
Deduct :-			
T. APPROPRIATIONS-IN-AID	<u>131,910</u>	<u>145,223</u>	<u>2,073</u>
Net Total	<u>326,229</u>	<u>287,538</u>	<u>1,699</u>
SURPLUS TO BE SURRENDERED	€38,691,216		

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

NOTES

1.. EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

This account has been prepared in accordance with the 2002 Further Revised Estimate for the Department of Communications, Marine and Natural Resources which took account of:

- (i) The alteration of the title of the Department of Marine and Natural Resources to the Department of Communications, Marine and Natural Resources with effect from 19 June 2002 (S.I. No. 307 of 2002).
- (ii) The transfer of Broadcasting functions from the Department of Arts, Heritage, Gaeltacht and the Islands to the Department of Marine and Natural Resources with effect from 18 June 2002 (S.I. No. 299 of 2002). Expenditure prior to that date is included in Vote 42.
- (iii) The transfer of functions in relation to Communications and Energy from the Department of Public Enterprise to the Department of Marine and Natural Resources with effect from 18 June 2002 (S.I. No. 300 of 2002). Expenditure prior to that date is included in Vote 32.
- (iv) A full year's depreciation on assets transferred from other Departments, resulting from the transfer of functions from these Departments, has been charged in this Account in accordance with instructions issued by the Department of Finance.

2.. OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			287,538
Changes in Capital Assets			
Purchases Cash	(1,982)		
Depreciation	<u>3,726</u>	1,744	
Assets under Development			
Cash Payments		(2,506)	
Changes in Net Current Assets			
Increase in Closing Accruals	224		
Increase in Stock	<u>(83)</u>	<u>141</u>	<u>(621)</u>
Direct Expenditure			286,917
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	13,749		
Notional Rents	<u>4,692</u>		<u>18,441</u>
Operating Cost			<u>305,358</u>

3. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 4)			17,825
Assets under Development (Note 5)			<u>5,518</u> 23,343
Current Assets			
Stocks (Note 17)		550	
Prepayments		56	
Accrued Income		2,073	
Other Debit Balances:			
Suspense			13,865
PMG Balance and Cash	26,207		
Orders Outstanding	<u>(25,188)</u>	<u>1,019</u>	
Total Current Assets		<u>17,563</u>	
Less Current Liabilities			
Accrued Expenses		3,828	
Other Credit Balances:			
Suspense	11,505		
Due to State (Note 18)	<u>817</u>	<u>12,322</u>	
Net Liability to the Exchequer (Note 6)			<u>2,562</u>
Total Current Liabilities		<u>18,712</u>	
Net Current Liabilities			(1,149)
Net Assets			<u>22,194</u>

4. STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Lands and Buildings €000	Office Furniture €000	Office/IT Equipment €000	Specialist Equipment €000	Totals €000
Cost or Valuation at 1 January 2002	2,990	1,317	4,673	11,856	20,836
Additions	-	242	6,748	691	7,681
Transfers from other Departments	859	496	3,271	2,341	6,967
Disposals	(177)	-	-	-	(177)
Revaluations	<u>254</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>254</u>
Gross Assets at 31 December 2002	<u>3,926</u>	<u>2,055</u>	<u>14,692</u>	<u>14,888</u>	<u>35,561</u>
Accumulated Depreciation:					
Opening Balance at 1 January 2002	-	719	3,282	5,787	9,788
Opening Balance on transfers from other Departments	-	289	1,737	2,196	4,222
Depreciation for the year	<u>-</u>	<u>175</u>	<u>2,456</u>	<u>1,095</u>	<u>3,726</u>
Cumulative Depreciation at 31 December 2002	<u>-</u>	<u>1,183</u>	<u>7,475</u>	<u>9,078</u>	<u>17,736</u>
Net Assets at 31 December 2002	<u>3,926</u>	<u>872</u>	<u>7,217</u>	<u>5,810</u>	<u>17,825</u>

Notes:

(a) The following fisheries are owned by the Minister for Communications, Marine and Natural Resources but are managed by the Central Fisheries Board or a Regional Fisheries Board,

- (i) Moy
- (ii) Galway
- (iii) Owenea/Owentocker

(b) Lands and Buildings - These fall into five categories:

1. Lands are designated by the Forestry Act, 1988 to be transferred to Coillte Teoranta (517.965 hectares).
2. Lands subsequent to the Forestry Act, 1988 which are designated for transfer to Duchas (84.35 hectares).
3. Lands designated as development sites and for sale or in the process of being sold (28.256 hectares).
4. Land adjoining Mornington Jetty (0.8 hectares approximately).
5. GPO, Henry Street Arcade.

**5. STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT
AS AT 31 DECEMBER 2002**

	In-House Computer Applications €000
Amounts brought forward at 1 January 2002	8,278
Cash Payments for the Year	2,506
Transferred to Asset Register	<u>(5,266)</u>
Amounts carried forward at 31 December 2002	<u>5,518</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 2002

	€000	€000
Surplus to be surrendered		38,691
Exchequer Grant Undrawn		<u>(36,129)</u>
Net Liability to the Exchequer		<u>2,562</u>
Represented by:		
Debtors		
Net PMG position and cash	1,019	
Debit Balances: Suspense	<u>13,865</u>	14,884
Creditors		
Due to State	(817)	
Credit Balances: Suspense	<u>(11,505)</u>	<u>(12,322)</u>
		<u>2,562</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
EU recoupment for Peace I Initiative	840,800
Pollution Costs Recovered	101,682
Dividend from Vodafone	47,074
Sale of Land	<u>27,218</u>
Total	<u>1,016,774</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.4.	(203)	Excess was due to extra costs incurred following the assimilation of new functions.
A.5.	(1,997)	Excess was due to costs incurred in equipping offices for transferred staff following the change in Departmental responsibilities.
A.6.	(290)	Excess was due to additional costs associated with the change in Departmental functions.
A.7.	(1,162)	Excess was due to the necessity to employ consultants on broadcasting and communications issues for which provision had not been made.
A.8.	(121)	Excess was due to accelerated work on the provision of a specialised core store.
A.10.	(25)	Excess was due to the level of audit work carried out.
B.1.	860	Savings arose mainly because building works at Coast Guard Stations did not proceed as quickly as planned.
B.2.	(899)	Excess was due to expansion of the VHF Radio Network and the replacement of MF radio systems.
B.3.	13	This is a demand led subhead which cannot be estimated accurately.
B.5.	3,840	Savings arose because helicopter flying hours were less than anticipated and certain projects did not proceed.
B.7.	38	Savings arose because there was light demand for services under this heading.
B.9.	93	The saving arose because the Marine Casualty Investigation Board was not established until June 2002 and certain running costs were not incurred.
B.10.	126	Savings arose because the revenue collected in respect of light dues led to a reduction in the State contribution.
C.	382	Savings arose because capital spending was suspended due to the uncertain future of this project.
D.1.	4,088	Savings arose because planned projects did not commence pending a review of commitments and future funding.
D.2.	3,552	Savings arose because planned expenditure under NDP schemes was suspended and progress on certain projects was less than anticipated.
E.1.	(898)	Excess was due to an increase in the number of projects completed.
E.2.	131	Excess was mainly due to the repayment with interest of one deposit under the foreshore licensing scheme for offshore energy projects. The repayment comprised a deposit of €100,000 and interest of €6,689. Other expenditure related to valuation costs.
F.3.	226	Savings arose because payments to contractors was less than had been anticipated.
G.1.	3,196	Savings arose because certain projects did not proceed as quickly as expected and others were not commenced due to doubts about availability of funding in 2003.
H.1.	1,595	Savings arose because progress on fleet renewal was slower than expected and the decommissioning scheme for the fishing fleet did not proceed.
I.2.	396	Savings arose because planned capital purchases were delayed pending approval of EU funding.

Sub-head	Less/(More) Than Provided €000	Explanation
I.4.	(438)	Excess was due to a large increase in sampling activity during the year.
I.5.	(94)	Excess was due to additional staffing costs.
J.1.	(1,286)	Excess was due to unanticipated cost increases arising from pay settlements, boat replacement and Catchment Management projects.
J.2.	133	Savings arose because there were insufficient projects capable of completion by year end.
K.1.	225	Savings arose because a planned survey did not commence as expected and technical support costs were less than estimated.
K.2.	(60)	Excess was due to the settlement of a long standing claim.
K.3.	(20)	Excess was due to increased uptake in the replanting scheme.
K.4.	(7,278)	Excess was due to an increased level of grant claims together with increases in the percentage of broadleaf and diverse conifer plantations which earn a higher level of grants.
K.5.	926	Savings arose because claims under some new schemes did not materialise.
K.6.	(407)	Excess was due to projects progressing more quickly than anticipated following the slowdown in 2001 caused by the Foot and Mouth Disease restrictions.
K.7.	43	Savings were due to the difficulties in estimating financing costs accurately due to fluctuating demands.
K.8.	(2,678)	Excess was due to the necessity to repay grants while a Court decision was awaited.
K.9.	106	Savings arose because settlements were not reached in a number of outstanding cases.
L.3.	64	Savings arose because this is a demand led scheme which cannot be forecast accurately.
M.1.	20,253	Savings arose because building work on the Metropolitan Area Networks did not commence as early as anticipated.
M.2.	(998)	Excess was due to unanticipated expenditure on legal fees and VAT.
M.3.	94	Savings arose because one planned payment was not discharged within the year.
N.3.	(37)	Excess arose because of the costs associated with the Forum on Broadcasting.
N.4.	2,312	Savings arose because anticipated expansion of the Broadcasting Commission of Ireland did not take place to the expected level.
O.	903	Savings arose because anticipated projects did not proceed.
P.	247	Savings arose because the selection of suitable projects took longer than expected.
Q.	(555)	Excess was due to (i) settlement of a mining compensation claim which is fully recoupable from the mine operator and (ii) payment to the Petroleum Infrastructure Programme Fund of part of the receipts from an oil exploration company.
R.	374	Savings arose mainly because claims for payments of grants for seafarer training was less than anticipated.
S.	(106)	Excess arose because provision was not made in the amended estimate for certain international subscriptions.

9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Proceeds of fines and forfeitures in respect of fishery offences	533,000	226,914
2 Receipts under the Merchant Shipping and Mercantile Marine Acts	349,000	633,038
3 Receipts from Radio, Telephone and Telegraph traffic	152,000	74,287
4 Receipts under the 1933 Foreshore Act and the 1954 State Property Act	788,000	5,967,410
5 EU Recoupment in respect of expenditure on the conservation and management of fisheries	634,000	44,501
6 Marine Navigation	-	-
7 Aquaculture Licence fees	205,000	358,484
8 Forestry Receipts (Guarantee)	49,000,000	53,835,165
9 OPARDF Receipts	4,087,000	6,806,733
10 Interreg Receipts	127,000	-
11 Receipts under the Minerals Development Act, 1940 and the Petroleum and Other Minerals Act, 1960	3,055,000	2,178,563
12 Petroleum Infrastructure Support Group	-	349,177
13 BIM EU Recoupment	-	-
14 Taillí Ceadunais Craolacháin	71,638,000	71,420,578
15 ODTR Refund of Subscriptions	600,000	-
16 Geological Survey Receipts	127,000	14,770
17 Recoupment of Electricity Industry Studies	100,000	-
18 Rent on Properties in GPO	52,000	167,379
19 Recoupment of Costs from Commission for Electricity Generation	70,000	-
20 Recoupment from Gas Regulators Office	200,000	-
21 Miscellaneous	<u>193,000</u>	<u>3,145,964</u>
Total	<u>131,910,000</u>	<u>145,222,963</u>

Explanation of Variation

1. The level of fines imposed was significantly below expectations.
2. The collection of outstanding balances resulted in a surplus.
3. The shortfall occurred due to billing problems.
4. Revenue was buoyant due to a number of exceptional items including payments related to a gas interconnector and a gas pipeline.
5. Shortfall was due to a considerable reduction in the rates of recoupment from EU and also reflects the reduced expenditure in 2001.
7. Surplus was due to the speedy processing of applications.
8. Surplus was due to the higher than expected expenditure under Subhead K.4.
9. Surplus was due to the receipt of amounts outstanding in respect of 2000 and 2001.
10. There were no receipts under this heading as final closure was not achieved in 2002.
11. Shortfall was mainly due to the collapse in world zinc prices and the closure of one mine for a considerable part of the year.
12. One company paid €317,435 as compensation for failure to comply with a work programme while two companies paid €15,871 each following extensions to work programmes.
15. This recoupment did not materialise in 2002.
16. The shortfall was due to over-estimation of sales.
17. The studies envisaged at time of estimate did not materialise and therefore there was no recoupment.
18. Receipts under this heading were underestimated.
19. This recoupment did not materialise in 2002.
20. Payment was not received in the year of account.
21. Receipts, which are difficult to estimate accurately, comprise:

	€
Refund of Aquaculture expenditure under FIFG	1,721,849
Coast Protection maintenance cost	365,763
Reimbursement of mining compensation and legal costs	309,142
Refund of overpayment of forestry grants	227,116
Pension contributions	110,068
Payment for a Foreshore lease to construct a Windfarm	100,000
Deposit for Foreshore Licence for offshore energy project	100,000
Refund of Shell Marl compensation	93,345
Refund of salaries	63,280
Miscellaneous	<u>55,401</u>
	<u>3,145,964</u>

This heading includes €100,000 which was received in respect of a refundable deposit for a foreshore licence (offshore energy project). Participating companies will be entitled to a refund of the deposit (€100,000) with interest, subject to satisfactory working of the licence over a period of approximately four years. The interest accrued to 31 December 2002 is €78,845. The total contingent liability at end of year is €978,845.

10 COMMITMENTS

(A) Non-Capital Commitments

The figure for non-capital commitments likely to materialise in subsequent years is €776,995,756 inclusive of co-financing which might arise.

(B) Multi-annual Capital Commitments

The following table details expenditure in 2002 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2002.

	€000
Expenditure in 2002	25,216
Commitments to be met in subsequent years	93,094

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more
	€			€
Higher, special or additional duties	463,855	196	21	15,485
Overtime and extra attendance	896,159	249	47	31,436
Shift and roster allowances	707,413	63	52	16,248
Miscellaneous	<u>32,574</u>	7	2	6,498
Total extra remuneration	<u>2,100,001</u>			

12 MISCELLANEOUS ITEMS

€772,559 was paid in respect of plaintiffs' legal costs following settlement of a foreshore dispute (Department of Finance Sanctions dated 07/08/2002 and 03/12/2002).

€14,550 was paid to a leasing company following the write off of a leased vehicle as a result of a crash (Department of Finance Sanction dated 07/10/2002).

€14,535 was paid in four cases arising out of the operation of the Department's shellfish monitoring programme (Department of Finance sanction dated 19/11/2002).

€10,553 was paid in respect of expenses incurred by a software supplier whose product was rejected as unsatisfactory.

€9,523 was paid in respect of a contribution to plaintiffs' legal costs following the settlement of an action concerning a fish farm licence (E75/1/87[5]).

€33,553 was spent on merit awards comprising twenty individual awards totalling €8,602, thirty-one group awards totalling €14,451 and a contribution of €10,500 to the Social Club.

€122,968 was paid in respect of various expenses arising out of the Department's involvement in the Moriarty Tribunal. In addition €32,327 was paid from the Vote for Public Enterprise (No. 32).

€89,355 was received from the Change Management Fund, Subhead N of Vote 6 Office of the Minister for Finance. The funds were applied as follows;

Subhead A.7. Consultancy Services	€89,355
-----------------------------------	---------

€914,391 was received from the Information Society Fund, Subhead Q of Vote 6, Office of the Minister for Finance. The funds were applied as follows;

Subhead A.5.	Office Machinery and Other Office Supplies	€320,500
Subhead A.7.	Consultancy Services	€273,747
Subhead M.3.	Info Society-Telecommunications Infrastructure	€320,144

The Net Allied Services Expenditure of €13,749,000 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	12,537
8	Office of the Revenue Commissioners	249
10	Office of Public Works	607
20	Garda Síochána	166
	Central Fund - Ministerial etc. pensions (No.38 of 1938 etc.)	190
		<u>13,749</u>

13 EU FUNDING

The outturn shown in Subhead G1 for 2002 includes expenditure in respect of activities co-financed from the European Regional Development Fund.

The outturn shown in Subhead H1 includes expenditure in respect of activities co-financed from the Financial Instrument for Fisheries Guarantee (FIFG).

The outturn shown in Subheads K.4 and K.5 includes expenditure in respect of activities co-financed from the European Agriculture Guarantee and Guidance Funds (EAGGF).

The outturn shown in Subhead I.2. includes expenditure in respect of activities co-financed from Fisheries Surveillance. Recoveries are in respect of expenditure on Training, Specialised Equipment and Information Technology under the Surveillance Package for 2001-2003.

The outturn shown in Subhead I.6. Aquaculture Development includes expenditure in respect of activities co-financed from the Financial Instrument for Fisheries Guidance (FIFG).

Funding received by the Vote in respect of EAGGF, FIFG and Fisheries Surveillance is shown as Appropriations in Aid.

The Marine Institute received EU grants totalling €803,616 in 2002 in respect of research.

Coillte Teoranta received EU grants totalling €119,997 in 2002 in respect of forest research projects.

EU Funding received by Sustainable Energy Ireland under the aegis of this Department for the ESIOP Energy Measure in 2002 was €9.1 million.

Electricity Supply Board received €469,884 for the Monaghan project and €724,628 for the Clare Island project under EIOP and €2,654,350 under Interreg.

14 COMMISSIONS AND INQUIRIES, ETC.

Total expenditure in respect of Commissions, Committees and Special Inquiries on account of which payments were made from the Vote in the year ended 31 December 2002 are as follows :

Commission, Committee or Special Inquiry	Subhead	Year of Appointment	Expenditure in 2002 €	Total Expenditure to 31/12/ 2002 €
National Salmon Commission	J.1.	2000	52,508	211,322
Forum on Broadcasting	N.3.	2002	37,562	74,823

15 STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS ETC., ON 31 DECEMBER 2002

	€
Bula Ltd	1,214,245
Interest accrued as at 31 December 2002	36,820,827

16 MISCELLANEOUS ACCOUNTS

Statement of Receipts and Payments by the Department of Communications, Marine and Natural Resources on the undermentioned Non-Voted Service in the year ended 31 December 2002

Petroleum Infrastructure Programme Fund 2002

	€
Balance at 1 January 2002	981,914
Grant-in-Aid (Subhead Q)	349,176
Payments 2002	<u>(212,739)</u>
Balance at 31 December 2002	<u>1,118,351</u>

17 STOCKS

Stocks at 31 December 2002 comprise:	€000
Stationery	23
Communication Equipment	148
Rescue Equipment	<u>379</u>
	<u>550</u>

18 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Withholding Tax	631
Pensions	26
Value Added Tax	159
Extra Exchequer Receipts	<u>1</u>
	<u>817</u>

BRENDAN TUOHY

Accounting Officer

ROINN CUMARSÁIDE MARA AGUS ACMHAINNÍ NADURTHA

28 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Communications, Marine and Natural Resources for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002. Attention is drawn to Chapter 8 of the report for 2002 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
Comptroller and Auditor General
10 September 2003

AGRICULTURE AND FOOD

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and the expenses of the Office of the Minister for Agriculture and Food, including certain services administered by that Office, and of the 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	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES				
<i>Original</i>	183,057			
<i>Supplementary</i>	<u>10,252</u>	193,309	181,954	-
A.2. TRAVEL AND SUBSISTENCE		12,168	14,439	10
A.3. INCIDENTAL EXPENSES		6,337	7,130	(91)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES		6,463	8,152	79
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES		12,499	14,115	283
A.6. OFFICE PREMISES EXPENSES		5,500	6,534	82
A.7. CONSULTANCY SERVICES		10,604	13,713	71
A.8. SUPPLEMENTARY MEASURES TO PROTECT THE FINANCIAL INTERESTS OF THE EU		635	582	1
OTHER SERVICES				
EDUCATION, RESEARCH AND ADVISORY SERVICES				
B.1. RESEARCH AND TESTING		7,050	6,929	341
B.2. GRANTS TO FARM AND RURAL DEVELOPMENT ORGANISATIONS		87	88	-
B.3. TEAGASC - GRANT-IN-AID FOR GENERAL EXPENSES		94,985	88,951	-
B.4. TEAGASC - GRANT-IN-AID FOR SUPERANNUATION PURPOSES		13,880	13,880	-
B.5. DAIRY RESEARCH TRUST		318	-	-
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE				
C.1. IMPROVEMENT OF LIVESTOCK		310	275	3
C.2. BOVINE TUBERCULOSIS AND BRUCELLOSIS ERADICATION		59,650	76,635	7,734
C.3. GENERAL DISEASE CONTROL AND ERADICATION				
<i>Original</i>	136,228			
<i>Supplementary</i>	<u>41,650</u>	177,878	177,156	13,005
C.4. CATTLE BREEDING AUTHORITY		994	602	1
C.5. CATTLE REGISTRATION AND TAGGING		4,250	6,301	93
C.6. NATIONAL BEEF ASSURANCE		5,100	6,124	122
DEVELOPMENT AID				
D.1. AN BORD GLAS - GRANT-IN-AID FOR GENERAL EXPENSES		3,440	3,378	-
D.2. DEVELOPMENT OF ORGANIC FARMING		100	51	-
E.1. AN BORD BIA - GRANT-IN-AID FOR GENERAL EXPENSES		18,507	18,507	4,391
E.2. HORSE AND GREYHOUND RACING FUND		31,880	31,880	-
E.3. FUNDING FOR DEVELOPMENT OF NATIONAL AGRICULTURAL AND EVENTING EXHIBITION AND INTERNATIONAL SHOW AND COMPETITION CENTRE AT PUNCESTOWN		2,992	2,619	-
E.4. ASSISTANCE FOR THE NON-THOROUGHBRED HORSE INDUSTRY		600	600	-
F.1. WESTERN DEVELOPMENT COMMISSION GRANT-IN-AID FOR GENERAL EXPENSES		750	750	-

PENSION PAYMENTS ETC.		Estimate Provision €000	Outturn €000	Closing Accruals €000
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	180	155	1
G.2.	RATIONALISATION OF THE STAFFING SITUATION OF THE DUBLIN AND CORK DISTRICT MILK BOARDS EXPENSES AND WINDING UP EXPENSES OF THE INTERIM BOARD	1,525	1,464	-
G.3.	LIFE ANNUITIES AND PREMIA (EU DIRECTIVE No. 72/160)	890	697	-
MISCELLANEOUS				
H.	RACING ACADEMY & CENTRE OF EDUCATION (RACE)	1,590	1,590	7
I.1.	INTERNATIONAL CO-OPERATION	1,600	1,600	955
I.2.	FOOD AID DONATIONS - WORLD FOOD PROGRAMME (GRANT-IN-AID)	4,430	4,430	-
J.1.	GENERAL LEGAL EXPENSES AND SETTLEMENTS			
	<i>Original</i>	1,636		
	<i>Supplementary</i>	<u>3,023</u>	4,659	4,505
J.2.	MISCELLANEOUS SERVICES	13,796	12,462	63
J.3.	CONTROL OF HORSES	2,500	2,487	709
J.4.	PAYMENTS TO LOCAL AUTHORITIES FOR MEAT INSPECTION AND CERTIFICATION SERVICES	6,340	6,309	451
J.5.	SCHEME OF INSTALLATION AID TO YOUNG TRAINED FARMERS	1,400	1,458	57
J.6.	SCHOOL MILK SCHEME	390	257	32
K.1.	REMUNERATION OF TEMPORARY VETERINARY INSPECTORS	24,191	23,557	-
SCHEMES OPERATED IN IMPLEMENTATION OF EAGGF GUARANTEE REGULATIONS				
L.1.	FINANCING OF THE COMMON AGRICULTURAL POLICY - EXPENSES IN CONNECTION WITH MARKET INTERVENTION AND THE FINANCING OF OTHER FEOGA (GUARANTEE) SECTION MEASURES			
	<i>Original</i>	97,450		
	<i>Supplementary</i>	<u>(48,017)</u>	49,433	40,853
L.2.	MARKET INTERVENTION LOSSES BY DEFICIENCY, ACCIDENT, ETC.			
	<i>Original</i>	1,270		
	<i>Supplementary</i>	<u>3,359</u>	4,629	4,387
L.3.	INTEGRATED ADMINISTRATION AND CONTROL SYSTEM (IACS) - LAND PARCEL IDENTIFICATION SYSTEM	3,000	3,342	3
L.4.	RURAL ENVIRONMENTAL PROTECTION SCHEME			
	<i>Original</i>	233,730		
	<i>Supplementary</i>	<u>(60,613)</u>	173,117	170,112
L.5.	EARLY RETIREMENT			
	<i>Original</i>	89,600		
	<i>Supplementary</i>	<u>(6,800)</u>	82,800	82,309
L.6.	COMPENSATORY ALLOWANCES	225,870	251,471	189
L.7.	RURAL DEVELOPMENT - TECHNICAL ASSISTANCE	650	14	-

Agriculture and Food**Vote 31**

SCHEMES OPERATED IN IMPLEMENTATION OF EU STRUCTURAL REGULATIONS	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
M.1. ON-FARM INVESTMENT		3,800	5,721	-
M.2. NATIONAL DEVELOPMENT PLAN - AGRICULTURAL DEVELOPMENT				
<i>Original</i>	46,720			
<i>Supplementary</i>	<u>(7,975)</u>	38,745	18,735	190
M.3. NATIONAL DEVELOPMENT PLAN - RURAL DEVELOPMENT		8,570	5,836	-
M.4. NATIONAL DEVELOPMENT PLAN - HUMAN RESOURCES AND RESEARCH AND DEVELOPMENT		13,500	13,500	-
M.5. TECHNICAL ASSISTANCE		15	42	-
M.6. LEADER, INTERREG AND PEACE PROGRAMME		447	447	-
M.7. GRANTS FOR INSTITUTIONAL RESEARCH AND DEVELOPMENT IN THE FOOD SECTOR		8,100	7,098	229
M.8. GRANTS FOR MARKETING AND PROCESSING		2,250	2,113	-
Gross Total				
<i>Original</i>	1,413,824			
<i>Supplementary</i>	<u>(65,121)</u>	1,348,703	1,348,296	32,641
<i>Deduct :-</i>				
N. APPROPRIATIONS-IN-AID				
<i>Original</i>	540,838			
<i>Supplementary</i>	<u>(80,121)</u>	<u>460,717</u>	<u>461,158</u>	<u>16,118</u>
Net Total				
<i>Original</i>	872,986			
<i>Supplementary</i>	<u>15,000</u>	<u>887,986</u>	<u>887,138</u>	<u>16,523</u>
SURPLUS TO BE SURRENDERED		€848,269		

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) This account has been prepared in accordance with 2002 Revised Estimates for the Department of Agriculture and Food which took account of:
- (i) The alteration of the title of the Department of Agriculture, Food and Rural Development to the Department of Agriculture and Food with effect from 19 June 2002 (S.I. No. 306 of 2002).
- (ii) The transfer of Rural Development functions from the Department of Agriculture, Food and Rural Development to the Department of Community, Rural and Gaeltacht Affairs with effect from 18 June, 2002 (S.I. No. 296 of 2002). Expenditure prior to that date is included in Vote 31.
- (iii) The transfer of functions in relation to the Horse and Greyhound racing industry from the Department of Agriculture, Food and Rural Development to the Department of Arts, Sport and Tourism (S.I. No. 297 of 2002) with effect from 18 June 2002. Expenditure prior to that date is included in Vote 31.
- (iv) No asset transfers arose as a result of the transfer of functions to other Departments.
- (b) Systems are not sufficiently developed to provide accurate information in respect of Fixed Assets, Stocks, Liabilities, Accrued Income and Commitments. The information supplied includes an element of estimation.

2 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			887,138
Changes in Capital Assets			
Purchases Cash	(6,575)		
Depreciation	<u>11,906</u>	5,331	
Assets under Development			
Cash Payments		(21,004)	
Changes in Net Current Assets			
Increase in Closing Accruals	17,731		
Increase in Stock	<u>(477)</u>	<u>17,254</u>	<u>1,581</u>
Direct Expenditure			888,719
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	45,080		
Notional Rents	<u>8,640</u>		<u>53,720</u>
Operating Cost			<u>942,439</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 4)			41,859
Assets under Development (Note 5)			<u>19,628</u>
			61,487
Current Assets			
Stocks (Note 17)		1,144	
Prepayments		1,148	
Accrued Income		16,262	
Other Debit Balances:			
Travel	244		
Department of Finance	1,680		
Other Recoupable Expenditure	15		
Intervention Vat	<u>365</u>	2,304	
PMG Balance and Cash	82,895		
Outstanding Orders	<u>(73,998)</u>	<u>8,897</u>	
Total Current Assets		<u>29,755</u>	
Less Current Liabilities			
Accrued Expenses		33,789	
Deferred Income		144	
Other Credit Balances:			
Due to State (Note 18)	5,298		
Securities	2,625		
Change Management Fund	935		
Milk Quota sales/levies	656		
Cork & Dublin District Milk Board Funds	482		
Training Fund	223		
Salaries deductions	23		
Uncashed cheques	514		
Land purchase annuities	38		
Unassigned Receipt	8		
Other Credit Balances	<u>84</u>	10,886	
Net Liability to the Exchequer (Note 6)		<u>315</u>	
Total Current Liabilities		<u>45,134</u>	
Net Current Liabilities			<u>(15,379)</u>
Net Assets			<u>46,108</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Office Equipment/ Other Machinery €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2002	101,120	9,231	110,351
Additions	16,460	895	17,355
Disposals	-	-	-
Gross Assets at 31 December 2002	<u>117,580</u>	<u>10,126</u>	<u>127,706</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2002	(70,418)	(3,523)	(73,941)
Depreciation for the year	(11,356)	(550)	(11,906)
Depreciation on Disposals	-	-	-
Cumulative Depreciation at 31 December 2002	<u>(81,774)</u>	<u>(4,073)</u>	<u>(85,847)</u>
Net Assets at 31 December 2002	<u>35,806</u>	<u>6,053</u>	<u>41,859</u>

Notes

- 1 Valuations of land and buildings held by the Department are not available. A schedule of land and buildings is maintained.
- 2 During the year land held by the Department at Abbotstown transferred to Campus Stadium Ireland Developments Ltd., by way of a grant under Section 10(2) of the State Property Act 1954.
- 3 The Irish Land Commission had the following lands on hand at 31 December 2002:-

Agricultural	46 hectares
Non-Agricultural	1,293 hectares

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2002

	In House Computer Applications €000
Amounts brought forward at 1 January 2002	9,403
Cash Payments for the Year	21,004
Transferred to Asset Register	(10,779)
Amounts carried forward at 31 December 2002	<u>19,628</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 2002

	€000	€000
Surplus to be surrendered		848
Exchequer Grant Undrawn		<u>(533)</u>
Net Liability to the Exchequer		<u>315</u>
Represented by:		
Debtors		
Net PMG position and cash	8,897	
Debit Balances: Suspense	<u>2,304</u>	11,201
Creditors		
Due to State	(5,298)	
Credit Balances: Suspense	<u>(5,588)</u>	
		<u>(10,886)</u>
		<u>315</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Agricultural levies collected under EU Regulations and paid to the Exchequer	€
Dublin District Milk Board Pension Fund	6,936,710
	<u>21,645</u>
Total	<u>6,958,355</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.4.	(1,689)	The excess was due to increased charges and increased use of postal and telecommunications services.
A.7.	(3,109)	IT staff vacancies and additional essential work requirements led to an increased outsourcing requirement which resulted in an excess.
B.3.	6,034	Teagasc completed capital works costing €13.7m which was slightly less than anticipated. But more savings arose as expenditure on some of the work carried out could not be cleared for payment.
B.5.	318	The research, which was to be part-funded by the dairy industry, did not proceed as it was decided not to impose the levy because of the unfavourable market conditions in the dairy sector.
C.1.	35	Savings arose because expenditure in respect of the Tully Bull Performance Testing Station was less than anticipated and less animals were selected for bovine DNA sampling by the Irish Cattle Breeding Federation.
C.2.	(16,985)	The Disease Eradication Schemes' activities cost more in 2002 than was provided in the estimate. The full roll out of the on-farm valuations in 2002 increased the average level of compensation paid for each reactor animal removed, contributing to the excess.
C.4.	392	Savings arose as the Irish Cattle Breeding Federation did not take over Tully Bull Performance Testing Station as early in 2002 as originally anticipated.
C.5.	(2,051)	The excess was due to the financing of a once-off project to retag all brass tagged animals with corresponding plastic tags and validating calf registrations.
C.6.	(1,024)	Expenditure on the development of the Animal Health Computer System was higher than estimated due to the need for adaptations and additions to the original system.
D.2.	49	No subvention was provided to the private sector inspection bodies in respect of organic livestock inspections in 2002 as the matter was the subject of a judicial review.
E.3.	373	Savings arose mainly as the 'retained payments' for the Punchestown Enterprises project did not arise before the year end.
G.1.	25	There were fewer pension increases and lump sum payments than anticipated to former employees of the Dairy Disposal Co. Ltd. and Bord na gCapall.
G.3.	193	The annual number of death cases among beneficiaries of the 1974 Farm Retirement Scheme is difficult to predict.
J.2.	1,334	The savings arose mainly due to a lower level of expenditure on agri-monetary compensation than originally estimated.
J.6.	133	The number of pupils availing of the Scheme was less than that provided for in the original estimate.
L.1.	8,580	The Purchase for Destruction and Special Purchase Schemes finished in 2001 and no expenditure was incurred under these schemes until incineration of the meat and bone meal commenced late in 2002. In addition, lower than anticipated purchases of beef into intervention resulted in lower associated costs.

L.2.	242	Disallowances as a result of clearance of accounts by the EU were lower than the standard provision provided.
L.3.	(342)	An excess arose as a payment on the licensing contract with the Ordnance Survey Office originally due in 2001 was not paid until the contract was signed in 2002 and there was also additional expenditure as a result of the introduction of a new computer system (IMAP).
L.6.	(25,601)	The excess was due to payment of a retrospective increase in payment rates for farmers with mountain type land approved by the European Union in 2002.
L.7.	636	The cost of evaluation studies commissioned was not as high as anticipated. Also, in line with the CAP Rural Development Plan, evaluation was limited to initial assessment of monitoring criteria.
M.1.	(1,921)	Due to the foot and mouth disease situation in 2001 there were more investment works to be completed under the pre-2001 on-farm capital investment schemes than originally forecast.
M.2.	20,010	Uptake on these demand led capital investment schemes was less than anticipated due, in part to the knock-on effects of the 2001 foot and mouth disease crisis.
M.3.	2,734	Uptake on some of these demand led schemes, the schemes for alternative enterprises and the organic sector in particular, was less than anticipated.
M.5.	(27)	The excess arose as some 2001 salary costs of seconded temporary audit controllers were not billed to this Department until 2002.
M.7.	1,002	The savings arose as a result of progress reports due from the Research Institutions being received too late in the year to process.
M.8.	137	The variation was due to some claims for payment being held pending receipt of additional supporting information.

9 APPROPRIATIONS-IN-AID

		Debit Subhead	Estimated €000	Realised €000	Liabilities/ Accrued Income €000
ADMINISTRATION					
1	Recoupment of salaries, etc. of officers on loan to outside bodies	A.1.			
	<i>Original</i>		1,000		
	<i>Supplementary</i>		<u>(1,000)</u>	-	140
2	Forfeited deposits and securities under EU intervention, export refund, etc. arrangements				
	<i>Original</i>		8		
	<i>Supplementary</i>		<u>615</u>	623	606
3	Refunds from fees for veterinary inspection services at poultry plants and meat inspection fees				
	<i>Original</i>		17,537		
	<i>Supplementary</i>		<u>263</u>	17,800	17,926
4	Receipts from veterinary inspection fees for live exports		1,270	1,085	(7)
5	Receipts from fees for dairy premises inspection services		5,084	5,199	(16)

OTHER SERVICES		Debit Subhead	Estimated €000	Realised €000	Liabilities/ Accrued Income €000
6	Receipts from the sale of vaccines, livestock, farm produce, etc. at Veterinary Research Laboratory and farm at Abbotstown; recoupment of quarantine expenses at Spike Island	B.1 & C.3.			
	<i>Original</i>				
	<i>Supplementary</i>		596	750	(1)
7	Receipts from seed testing fees, certification fees, licensing fees, pesticides, registration fees, etc. and from Backweston Farm	B.1.			
	<i>Original</i>				
	<i>Supplementary</i>		1,846	1,778	(6)
8	Receipts from licences and from sale and leasing of livestock etc.	C.1.	176	158	(30)
9	Receipts from farmer contributions towards the cost of eradicating Bovine Disease	C.2.			
	<i>Original</i>				
	<i>Supplementary</i>		10,468	11,014	(1,117)
10	Land Commission receipts	J.2.			
	<i>Original</i>				
	<i>Supplementary</i>		2,651	2,644	-
11	Other Receipts				
	<i>Original</i>				
	<i>Supplementary</i>		389	372	(1)
RECEIPTS FROM EU UNDER EAGGF GUARANTEE REGULATIONS					
12	Market intervention expenses and financing costs for other FEOGA (Guarantee) section measures	L.1.			
	<i>Original</i>				
	<i>Supplementary</i>		29,904	29,818	(1,778)
13	Intervention Stock losses, etc.	L.2.			
	<i>Original</i>				
	<i>Supplementary</i>		1,621	1,621	-
14	NDP - Guarantee Receipts	L.4., L.5. & L.6.			
	<i>Original</i>				
	<i>Supplementary</i>		325,421	326,280	(10,535)
15	B.S.E. Receipts	C.3.			
	<i>Original</i>				
	<i>Supplementary</i>		38,081	36,890	-
16	Veterinary Fund	C.2.			
	<i>Original</i>				
	<i>Supplementary</i>		14,449	14,649	-
17	Other Guarantee Receipts from EU				
	<i>Original</i>				
	<i>Supplementary</i>		5,528	5,547	-

RECEIPTS FROM EU UNDER STRUCTURAL REGULATIONS		Debit Subhead	Estimated €000	Realised €000	Liabilities/ Accrued Income €000
18	Operational Programme for Agriculture, Rural Development and Forestry (OPARDF), 1994-1999	M.1.			
	<i>Original</i>		23,232		
	<i>Supplementary</i>		<u>(23,232)</u>		
19	LEADER etc.	M.6.	81	81	-
20	National Development Plan - Structural Receipts	M.2. & M.3.			
	<i>Original</i>		16,169		
	<i>Supplementary</i>		<u>(11,440)</u>	4,729	4,544
21	Food Sub-Programme	M.9.			
	<i>Original</i>		11,059		
	<i>Supplementary</i>		<u>(11,059)</u>	-	196
			<u>460,717</u>	<u>461,158</u>	<u>(16,118)</u>

Explanation of Variations

- 4 Fewer live cattle were exported in 2002 than anticipated resulting in less receipts.
- 6 Receipts from testing undertaken by the Regional Veterinary laboratories were higher than anticipated. In addition, sale of produce from the farm at Abbotstown was higher than expected.
- 8 Receipts from bull testing at Tully Performance Station were less than expected due to cancellation of bull intake to the Station and the transfer of the Station to the Irish Cattle Breeding Federation in September.
- 9 Receipts were higher than anticipated as a result of an increase in the level of animals slaughtered and milk processed during the year.
- 21 Refunds under the Food Sub-Programme were received from Enterprise Ireland made up of repayments from companies and the winding up of the bank account operated by them during the 1994-1999 period of FEOGA funding.

10 COMMITMENTS

Global figure for Commitments likely to materialise in subsequent year(s) under Procurement and Grant Subheads - €448,575,730

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 2002 was: € Nil

12 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more
	€			
Higher, special or additional duties	1,658,839	876	9	14,881
Overtime and extra attendance	20,397,138	2,859	939	85,937
Shift and roster allowances	148,729	39	8	6,977
Miscellaneous	<u>3,061,069</u>	4,906	63	17,334
Total extra remuneration	<u>25,265,775</u>			

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

13 MISCELLANEOUS ITEMS

A payment of €150,000 was made to a plaintiff in an out of court settlement in respect of a personal injuries claim (Subhead A.3. DF/N.002).

Payments totalling €158,637 were made in respect of redundancy/severance packages to five officers based at Tully Bull Performance Testing Station following the transfer of the Station to the Irish Cattle Breeding Federation in September 2002. [C.1. E61/4/70(9) of 27/6/02].

An ex-gratia payment of €889 was made to one herdowner following the incorrect categorisation of two TB reactors [Subhead C.2. (S90/9/200&S90/1/2002 of 15/7/02)]

Ex-gratia payments totalling € 25,645 were paid to herdowners where either reactors died before they could be slaughtered or cattle passed a tuberculosis test but were subsequently found at slaughter to be suffering from tuberculosis. [Subhead C.2. (S/90/11/67 of 2/2/1978)].

Payments totalling €14,256 were made in respect of costs arising out of arbitration cases taken under the BSE Compensation Scheme (Subhead C.3)

An ex-gratia payment of €438,150 was made to one herdowner in respect of a herd depopulation because of the presence of Johnes Disease in the herd. [Subhead C.3. (S90/18/69 of 11/1/02)].

A payment of €961,507 was made in respect of legal costs arising from the Tribunal of Inquiry into the Beef Processing Industry [Subhead J.1.(S90/3/92 pt. IV S90/5/2000 of 13/3/02)].

Payments totalling €1,255,248 were made in respect of multiple plaintiffs' legal costs arising from High Court proceedings under the milk quota regime [Subhead J.1.(S90/18/98/30 of 3/4/2001 and S90/18/98 /128 (C3/D4)) of 17/10/02].

Ex-gratia payments totalling €500,000 were made to sixty-seven animal welfare organisations [Subhead J.2. (S90/1/2002 & S90/14/2000 of 19/12/02)].

An ex-gratia payment of €25,000 was paid to an advertising company in recognition of unforeseen additional work undertaken during the Foot and Mouth Disease Crisis in 2001. (Subhead A.3.)

This account includes penalty interest payments amounting to €145,158 under the Prompt Payment of Accounts Act 1997 and as amended by the European Communities (Late Payment in Commercial Transactions) Regulations 2002.

A total of €206,493 was paid in merit awards under the Administrative Budget Agreement. A total of 244 individuals and 95 groups benefited. In addition, a special award totalling €55,180 was paid to 54 groups for work carried out during the Foot and Mouth Disease crisis.

In addition to expenditure under subheads A.1., A.2. and A.3. a sum of €381,604 was received from the Change Management Fund, Subhead N of the Vote of the Office of the Minister for Finance.

	Reference	Amount €
The following sum was written off:		
Pension paid to two participants in the Scheme of Early Retirement from Farming	S90/17/2000 & S90/1/2002	19,066
Obsolete, non-functioning and valueless laboratory equipment	S90/1/2002 & S90/16/2000	Nil

Bovine Tuberculosis and Brucellosis Eradication Scheme	2002	Total to
Statement of Payments and Receipts and Cumulative Totals to 31 December 2002	€m	2002
		€m
Gross Cost		
Grants for Reactors (subhead C.2.)	48	658
Fees to Veterinary Surgeons (subhead C.2.)	13	424
Other (Travel, Subsistence, Tuberculin, Tags, Equipment, etc.)(subhead C.2.)	16	226
Administration Costs (estimated)	<u>32</u>	<u>560</u>
Total	109	1,868
Receipts		
Contributions by Farmers under the Bovine Disease (Levies) Act, 1979 (subhead N.9.)	11	453
EU contributions to Cost of Schemes (subhead N.19.)	<u>11</u>	<u>53</u>
Total	<u>22</u>	<u>506</u>
Net Cost	<u>87</u>	<u>1,362</u>

14 EU FUNDING

The outturn shown in Subheads C.3., J.2., L.1., L.4. to L.6., M.2. and M.6. includes expenditure in respect of activities co-financed from EAGGF.

The outturn shown in Subheads C.2. and C.3. includes expenditure in respect of activities that are co-financed from the Veterinary Fund.

15 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2002 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2002	Cumulative Expenditure to 2002
		€	€
Tribunal of Inquiry into the Beef Processing Industry	1991	961,507	26,377,100

16 MISCELLANEOUS ACCOUNTS**World Food Programme (Grant-in-Aid) Account****Account of Receipts and Payments in the Year Ended 31 December 2002**

€

Balance on 1 January 2002	NIL
Grant-in-Aid (Subhead I.1.)	<u>1,600,000</u>
	1,600,000
Contribution to World Food Programme	<u>1,600,000</u>
Balance on 31 December 2002	NIL

Food Aid Convention Under International Wheat Agreement (Grant-in Aid) Account**Account of the Receipts and Payments in the Year ended 31 December 2002**

Balance on 1 January 2002	NIL
Grant-in-Aid (Subhead I.2.)	<u>4,430,000</u>
	4,430,000
Expenditure	<u>4,430,000</u>
Balance on 31 December 2002	NIL

Horse and Greyhound Racing Fund**Account of the Receipts and Payments in the Year ended 31 December 2002**

Balance on 1 January 2002	NIL
Grant-in-Aid (Subhead E.2.)	<u>31,800,000</u>
	31,800,000
Expenditure	<u>31,800,000</u>
Balance on 18 June 2002	NIL

17 STOCKS

Stocks at 31 December 2002 comprise:

€000

Lab supplies, Chemicals	23
Stationery Supplies	140
Computer Supplies	64
Veterinary Supplies	552
Livestock	273
Agricultural Stock	46
Safety Items	25
Cleaning Supplies	6
Fuel	<u>15</u>
	<u>1,144</u>

18 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Withholding Tax	1,261
Value Added Tax	139
Relevant Contracts Tax	29
Superannuation	4,285
Intervention VAT	(476)
Department of Finance	2
Milk Board Staff	<u>58</u>
	<u>5,298</u>

J. MALONE

Accounting Officer

DEPARTMENT OF AGRICULTURE AND FOOD

28 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Agriculture and Food for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002. Attention is drawn to Chapter 9 of the report for 2002 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL

Comptroller and Auditor General

10 September 2003

TRANSPORT

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Transport, including certain services administered by that Office, and for payment of certain grants and grants-in-aid and certain other services.

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A.1. SALARIES, WAGES AND ALLOWANCES		24,906	25,709	-
A.2. TRAVEL AND SUBSISTENCE		1,521	1,952	-
A.3. INCIDENTAL EXPENSES				
<i>Original</i>	715			
<i>Supplementary</i>	<u>4</u>	719	2,127	130
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES				
<i>Original</i>	1,299			
<i>Supplementary</i>	<u>490</u>	1,789	1,148	28
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES		1,964	2,223	200
A.6. OFFICE PREMISES EXPENSES		654	1,018	147
A.7. CONSULTANCY SERVICES				
<i>Original</i>	5,457			
<i>Supplementary</i>	<u>662</u>	6,119	4,014	77
A.8. EQUIPMENT, STORES AND MAINTENANCE		196	366	-
OTHER SERVICES				
ENERGY				
B.1. GSI - IT SYSTEMS DEVELOPMENT		147	144	-
B.2. ENERGY CONSERVATION		3,170	3,170	-
B.3. RADIOLOGICAL PROTECTION INSTITUTE OF IRELAND GRANT-IN-AID FOR GENERAL EXPENSES		1,200	1,200	-
B.4. FARM ELECTRIFICATION GRANT SCHEME		-	-	-
B.5. CERTAIN EXPENSES ASSOCIATED WITH BNFL CASE		2	2	-
B.6. PROVISION FOR GAS REGULATORS OFFICE		-	-	-
B.7. RADON REMEDIATION GRANT SCHEME		-	-	-
B.8. SHARE CAPITAL IN EIRGRID		-	-	-
ROAD AND RAIL TRANSPORT				
C.1. PUBLIC SERVICE PROVISION PAYMENTS TO C.I.E.		233,314	233,314	-
C.2. PUBLIC TRANSPORT PROJECTS				
<i>Original</i>	12,806			
<i>Supplementary</i>	<u>(200)</u>	12,606	7,830	161
C.3. EXPENSES ASSOCIATED WITH DUBLIN LIGHT RAIL				
<i>Original</i>	7,401			
<i>Supplementary</i>	<u>(3,000)</u>	4,401	2,573	50
C.4. CAPITAL COSTS OF DUBLIN LIGHT RAIL		126,974	126,975	-
C.5. CIE PUBLIC TRANSPORT INVESTMENT PROGRAMME				
<i>Original</i>	128,736			
<i>Supplementary</i>	<u>(4,000)</u>	124,736	136,212	-
C.6. RAIL DEVELOPMENT PROGRAMME				
<i>Original</i>	142,463			
<i>Supplementary</i>	<u>(6,400)</u>	136,063	127,164	-
C.7. PROVISION FOR RAILWAY SAFETY AUTHORITY		1	225	-
C.8. EXPENSES FOR RAILWAY PROCUREMENT AGENCY		13,000	12,373	-

	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
CIVIL AVIATION				
D.1. AIRCRAFT ACCIDENT INVESTIGATION INSURANCE		254	454	(361)
D.2. REGIONAL AIRPORTS				
<i>Original</i>	27,200			
<i>Supplementary</i>	<u>(2,500)</u>	24,700	24,672	1,240
D.3. PAYMENTS TO THE IRISH AVIATION AUTHORITY IN RESPECT OF EXEMPT SERVICES		2,125	2,117	-
D.4. PROVISION FOR AVIATION REGULATORS OFFICE		1	-	-
D.5. CONSULTANCIES ASSOCIATED WITH AER LINGUS		70	157	152
D.6. AIRLINE COMPENSATION		1	45	-
D.7. AVIATION APPEAL PANEL		100	65	-
COMMUNICATIONS				
E.1. REGIONAL BROADBAND AND TECHNOLOGY DEMONSTRATION PROGRAMME		314	314	-
E.2. INFO. SOCIETY - COMMUNITY INITIATIVE		824	822	-
E.3. INFO. SOCIETY - TELECOMMUNICATIONS INFRASTRUCTURE		287	287	-
E.4. MULTIMEDIA DEVELOPMENTS		27,973	27,973	-
MISCELLANEOUS				
F.1. SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS		7,156	7,401	-
F.2. MISCELLANEOUS SERVICES		120	63	8
F.3. PROGRAMME FOR PEACE AND RECONCILIATION		700	-	-
F.4. SEABED SURVEY		1,557	1,557	-
F.5. ROAD HAULAGE DEVELOPMENT PROGRAMME		250	63	-
F.6. NATIONAL SAFETY COUNCIL		1,287	2,123	-
ROADS				
G.1. ROAD IMPROVEMENT/MAINTENANCE				
<i>Original</i>	633,405			
<i>Supplementary</i>	<u>125,000</u>	758,405	758,890	-
G.2. DUBLIN TRANSPORTATION				
<i>Original</i>	35,634			
<i>Supplementary</i>	<u>(10,000)</u>	25,634	24,234	-
G.3. VEHICLE AND DRIVER LICENSING EXPENSES		249	339	32
G.4. OTHER ROADS RELATED SERVICES		<u>1,936</u>	<u>1,935</u>	-
Gross Total				
<i>Original</i>	1,447,369			
<i>Supplementary</i>	<u>100,056</u>	1,547,425	1,543,250	1,864
Deduct :-				
H. APPROPRIATIONS-IN-AID		<u>20,427</u>	<u>22,940</u>	<u>7,814</u>
Net Total				
<i>Original</i>	1,426,942			
<i>Supplementary</i>	<u>100,056</u>	<u>1,526,998</u>	<u>1,520,310</u>	<u>(5,950)</u>
SURPLUS TO BE SURRENDERED		€6,688,149		

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 title of the Department of Public Enterprise was changed with effect from 19 June 2002 (S.I. No. 305 of 2002) to the Department of Transport. In accordance with instructions issued by the Department of Finance all expenditure incurred up to that date by the Department of Public Enterprise is also reflected in this Account.
- (b) This account has been prepared in accordance with the 2002 Revised Estimates for the Department of Transport which took account of:
- (i) the transfer of functions relating to roads, traffic and road safety from the Department of the Environment and Local Government to the Department of Public Enterprise with effect from 18 June 2002 (S.I. No. 298 of 2002). Expenditure prior to that date is included in Vote 25,
- (ii) the transfer of functions relating to Met Éireann and nuclear safety from the Department of Public Enterprise to the Department of the Environment and Local Government with effect from 18 June 2002 (S.I. No. 303 of 2002). Expenditure subsequent to that date is included in Vote 25,
- (iii) the transfer of functions relating to communications and energy from the Department of Public Enterprise to the Department of Communications, Marine & Natural Resources with effect from 18 June 2002 (S.I. No. 300 of 2002). Expenditure subsequent to that date is included in Vote 30,
- (iv) the transfer of functions relating to the Community Applications of Information Technology Initiative (CAIT) from the Department of Public Enterprise to the Department of Community, Rural and Gaeltacht Affairs with effect from 18 June 2002 (S.I. No. 301 of 2002). Expenditure subsequent to that date is included in Vote 42.
- (c) Depreciation costs for 2002 in respect of assets transferred during the year were charged in full in the Account of the Department to which they were transferred.

2 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			1,520,310
Changes in Capital Assets			
Purchases Cash	(908)		
Depreciation	<u>588</u>	(320)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(6,692)		
Decrease in Stock	<u>191</u>	<u>(6,501)</u>	<u>(6,821)</u>
Direct Expenditure			1,513,489
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	16,152		
Notional Rents	<u>118</u>		<u>16,270</u>
Operating Cost			<u>1,529,759</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 4)			1,876
Current Assets			
Stocks (Note 14)		262	
Prepayments		382	
Accrued Income		7,814	
Other Debit Balances:			
Department of Communications, Marine and Natural Resources	3,737		
Commission for Aviation Regulation	571		
Retirement Lump Sum	549		
EMTS	521		
Department of Environment and Local Government	185		
General	<u>185</u>	5,748	
Amount owed by Exchequer (Note 5)		<u>3,127</u>	
Total Current Assets		<u>17,333</u>	
Less Current Liabilities			
PMG Balance and Cash	3,353		
Orders Outstanding	<u>3,185</u>	6,538	
Accrued Expenses		2,246	
Other Credit Balances:			
Aviation Terrorism Third Party	1,564		
Due to State (Note 15)	482		
Commission for Communications Regulation	201		
General	<u>90</u>	<u>2,337</u>	
Total Current Liabilities		<u>11,121</u>	
Net Current Assets			<u>6,212</u>
Net Assets			<u>8,088</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Land and Buildings €000	Office Equipment €000	Furniture and Fittings €000	Motor Vehicles €000	Totals €000
Cost or Valuation at 1 January 2002*	880	16,709	1,950	533	20,072
Additions	-	647	261	-	908
Transfers from other Departments	-	183	9	-	192
Transfers to other Departments	(859)	(12,800)	(808)	(524)	(14,991)
Gross Assets at 31 December 2002	<u>21</u>	<u>4,739</u>	<u>1,412</u>	<u>9</u>	<u>6,181</u>
Accumulated Depreciation					
Opening Balance at 1 January 2002*	19	11,272	1,126	380	12,797
Opening Depreciation on additions from other Depts.	-	70	1	-	71
Depreciation for the year	-	466	122	-	588
Depreciation on transfers to other Depts.	-	(8,304)	(476)	(371)	(9,151)
Cumulative Depreciation at 31 December 2002	<u>19</u>	<u>3,504</u>	<u>773</u>	<u>9</u>	<u>4,305</u>
Net Assets at 31 December 2002	<u>2</u>	<u>1,235</u>	<u>639</u>	<u>-</u>	<u>1,876</u>

*The opening balances have been adjusted.

5 NET LIABILITY FROM THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2002

	€000	€000
Surplus to be surrendered		6,688
Exchequer Grant Undrawn		<u>(9,815)</u>
Net Liability from the Exchequer		<u>(3,127)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		5,748
Creditors		
Net PMG position and cash	(6,538)	
Due to State	(482)	
Credit Balances: Suspense	<u>(1,855)</u>	<u>(8,875)</u>
		<u>(3,127)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	(431)	Following the restructuring of this Vote in June 2002, there were difficulties in forecasting accurately the likely outturn in respect of certain subheads, including travel and subsistence (subhead A2). In the event, expenditure under this heading was greater than anticipated.
A.3.	(1,408)	The variance was a result of greater than anticipated expenditure in a number of areas, including costs associated with driver testers and unforeseen expenditure in respect of the restructuring of the Department.
A.4.	641	Following the restructuring of this Vote in June 2002, there were difficulties in forecasting accurately the likely outturn in respect of certain subheads, including postal and telecommunication services (subhead A4). In the event, expenditure under this heading was less than anticipated.
A.6.	(364)	The variance was due mainly to necessary refurbishment works arising from the restructuring of the Department which had not been anticipated.
A.7.	2,105	Following the restructuring of this Vote in June 2002, there were difficulties in forecasting accurately the likely outturn in respect of certain subheads, including consultancy services (subhead A7). In the event, expenditure under this heading was less than anticipated.
A.8.	(170)	Expenditure by Met Éireann and GSI was greater than anticipated.
C.2.	4,776	The underspend reflects the slower than anticipated commencement of a number of projects.
C.3.	1,828	As Luas operations will now commence in 2004 mobilisation payments to the operator were lower than anticipated.
C.5.	(11,476)	The increase was due to accelerated investment in bus and suburban rail projects in the Greater Dublin Area arising from the reallocation of funds from C2 and C6, primarily associated with the allocation of additional EU funds to the rail safety programme.
C.6.	8,899	The saving arose primarily because the Department secured European Regional Development Fund (ERDF) funding towards some of the works associated with the Safety Programme.
C.7.	(224)	A token estimate was provided for the establishment of a railway safety authority. In the event, some expenditure was incurred.
D.1.	(200)	The variation was due to the world wide increase in insurance premia following September 11, 2001.
D.5.	(87)	A token estimate was included for expenditure on consultancies relating to Aer Lingus in 2002. In the event expenditure was greater than anticipated.
D.6.	(44)	A nominal figure was provided to compensate airlines whose operations were affected by the closure of US airspace in the wake of the terrorist attacks in the US on September 11, 2001. In the event, drawdown was higher than anticipated.
D.7.	35	The variance was due to fees and expenses incurred by the Aviation Appeals Panel during the year being less than anticipated.
F.2.	57	Expenditure on various miscellaneous items was less than anticipated.
F.3.	700	The question of making a further contribution towards the cost of the runway extension project at Derry Airport did not arise in 2002; progress on the project to date was the subject of review by the authorities in Northern Ireland and Derry City Council.
F.5.	187	The shortfall arose due to a lower than anticipated draw down from this subhead by the Irish Road Haulage Association during 2002.
F.6.	(836)	The variance occurred as a result of increased expenditure on road safety advertising.

- G.2. 1,400 Expenditure on traffic management grants was less than anticipated.
- G.3. (90) The variance was as a result of increased take up of driver licences.

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A sum of €3,915,346.72 in respect of receipts from air transport operators for aviation terrorism third party indemnity was paid to the Exchequer.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Recoupment for Seconded Staff	150,000	267,891
2 Road Transport Licence Fees	1,000,000	863,679
3 Met Eireann Receipts	2,634,000	2,633,938
4 Office of the Director of Telecommunications Regulation Refund of Subscriptions to International Organisations	-	-
5 Geological Survey Receipts	73,000	81,231
6 Irish Aviation Authority Refund of Subscriptions to International Organisations	3,300,000	3,323,592
7 Irish Aviation Authority Recoupment of Rents, etc.	200,000	101,892
8 Irish Aviation Authority Associated Costs	1,400,000	1,421,578
9 Recoupment of Costs of Electricity Industry Studies	-	-
10 Travel Trade Licence Fees	-	-
11 Rent on Properties in GPO	48,000	47,839
12 Recoupment of Costs from the Commission for Electricity Regulation	-	-
13 Recoupment of Costs from the Gas Regulator's Office	-	-
14 Recoupment of Costs from the Aviation Regulator's Office	1,000	-
15 Miscellaneous Receipts	39,000	361,450
X3. Driving Test Fees	3,635,000	3,968,906
X4. National Toll Roads	7,431,000	9,219,706
X5. Vehicle Testing	206,000	648,383
X8. LGF Recoupment for Driver licensing costs	280,000	-
X12 Miscellaneous Receipts	<u>30,000</u>	-
Total	<u>20,427,000</u>	<u>22,940,085</u>

Explanation of Variation

- 1 As the number of staff on secondment was higher than anticipated, the consequent recoupment of salaries of such staff was also higher.
- 2 Applications for road transport licences were less than anticipated due to stricter application of the requirements on applicants to appoint Transport Managers which resulted in a lesser number of applications meeting laid down criteria.
- 7 The anticipated increase in rents did not materialise.
- 15 Receipts relating to miscellaneous items are difficult to forecast accurately.
- X.3 Applications were higher than expected.
- X.4 Traffic flow was higher than predicted.
- X.5 The variance occurred as there was a higher level of National Car Testing than anticipated.
- X.8 The Local Government Act 1998, as amended by the Motor Vehicles (Duties and Licences) Act 2001, provides for recoupment from the Local Government Fund of expenditure incurred by the Minister for the Environment and Local Government in connection with, inter alia, the issuing of driving licences. Legal advice is being sought as to whether the transfer of functions order allows the expenses of the Minister for Transport to be similarly recouped.
- X.12 Receipts relating to miscellaneous items are difficult to predict accurately.

9 COMMITMENTS

Global Commitments

	€
(i) Procurement Subheads:	52,302,172
(ii) Grant Subheads:	20,097,223

10 MATURED LIABILITIES

The total of matured liabilities at 31 December 2002 was €655,444

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of Max. individual €6,500 or more	payment of €6,500 or more
	€			
Higher, special or additional duties	304,807	117	6	14,880
Overtime and extra attendance	1,242,515	713	21	32,867
Shift and roster allowances	<u>1,253,396</u>	227	106	10,972
Total extra remuneration	<u>2,800,718</u>			

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

12 MISCELLANEOUS ITEMS

A total of €12,308 (gross) was spent on merit awards, i.e. 31 individual awards ranging from €500 to €83.

A sum of €12,718 was received from the Information Society Commission Fund, subhead Q of the Vote for the Department of Finance.

This account includes penalty interest payments under the Prompt Payment of Accounts Act 1997 amounting to €3,282

13 EU FUNDING

EU funding received by bodies under the aegis of this Department was as follows:

Funding under the Operational Programme for Economic Infrastructure

	€000
Córas Iompair Éireann (Luas Line A)	42,879
Railway Procurement Agency (Luas Line A)	10,233
Córas Iompair Éireann (Railway)	1,696
Córas Iompair Éireann (Accessibility)	696
	<u>55,504</u>

Cohesion Fund

	€000
Córas Iompair Éireann	32,300

Other EU funding

	€000
Córas Iompair Éireann (Maritime Interreg)	1,304
Córas Iompair Éireann (North/South Interreg)	635
Córas Iompair Éireann (OPTRANS Technical Assistance Programme)	56
Total	<u>1,995</u>

14 STOCKS

Stocks at 31 December 2002 comprise:	€000
Stationery and office supplies	29
IT Consumables, etc.	11
Publications	41
Specialised Consumables (driver licensing)	<u>181</u>
	<u>262</u>

15 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Income Tax	(52)
Pay Related Social Insurance	122
Withholding Tax	351
Value Added Tax	<u>61</u>
	<u>482</u>

JULIE O'NEILL
Accounting Officer
 DEPARTMENT OF TRANSPORT
 21 JULY 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Transport for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002. Attention is drawn to Chapter 10 of the report for 2002 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
 Comptroller and Auditor General
 10 September 2003

HEALTH AND CHILDREN

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Health and Children (including Oifig an Ard-Chláraitheora) and certain services administered by that Office, including grants to Health Boards and miscellaneous grants.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION	€000		
A.1. SALARIES, WAGES AND ALLOWANCES	24,178	23,919	-
A.2. TRAVEL AND SUBSISTENCE	950	1,142	25
A.3. INCIDENTAL EXPENSES	1,385	1,784	129
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	690	767	38
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	2,919	2,433	171
A.6. OFFICE PREMISES EXPENSES	1,250	920	70
A.7. CONSULTANCY SERVICES	1,300	1,305	28
GRANTS			
B.1. GRANTS TO HEALTH BOARDS IN RESPECT OF NET EXPENDITURE (EXCLUDING EXPENDITURE ON CASH ALLOWANCES AND CASH GRANTS AND PAYMENTS TO THE GENERAL MEDICAL SERVICES (PAYMENTS) BOARD) *			
<i>Original</i>	5,807,342		
<i>Supplementary</i>	(14,288)	5,793,054	5,797,834
B.2. GRANTS TO HEALTH BOARDS IN RESPECT OF EXPENDITURE ON CASH ALLOWANCES AND CASH GRANTS			
<i>Original</i>	399,643		
<i>Supplementary</i>	8,000	407,643	407,643
B.3. GRANTS ON BEHALF OF HEALTH BOARDS TO MEET THE EXPENSES OF THE GENERAL MEDICAL SERVICES (PAYMENTS) BOARD			
<i>Original</i>	739,077		
<i>Supplementary</i>	183,000	922,077	922,077
B.4. GRANTS IN RESPECT OF CERTAIN OTHER HEALTH BODIES INCLUDING VOLUNTARY HOSPITALS *			
<i>Original</i>	16,508		
<i>Supplementary</i>	(192)	16,316	16,316
B.5. PAYMENTS TO HEALTH AGENCIES IN RESPECT OF BALANCES OF GRANTS FOR YEARS PRIOR TO 2002		503,028	503,028
B.6. GRANTS TO RESEARCH BODIES		18,679	20,108
B.7. GRANTS TO HEALTH AGENCIES AND OTHER SIMILAR ORGANISATIONS (NATIONAL LOTTERY FUNDED)		9,944	9,944
B.8. GRANTS IN RESPECT OF HOSPITAL IN-PATIENT, OUT-PATIENT AND COUNSELLING SERVICES FOR PERSONS WHO HAVE CONTRACTED HEPATITIS C FROM THE USE OF IMMUNOGLOBULIN ANTI-D AND THE PROVISION OF SERVICES UNDER THE HEALTH (AMENDMENT) ACT, 1996		13,009	13,009
B.9. GRANTS TO HEALTH BOARDS IN RESPECT OF THE PRE-REGISTRATION NURSING DEGREE PROGRAMME		11,606	11,606
OTHER SERVICES			
C. SUPERINTENDENT AND DISTRICT REGISTRARS		9	2
D. EXPENSES IN CONNECTION WITH THE WORLD HEALTH ORGANISATION AND OTHER INTERNATIONAL BODIES		1,500	1,493

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
E. STATUTORY AND NON-STATUTORY INQUIRIES AND MISCELLANEOUS LEGAL FEES				
<i>Original</i>	8,743			
<i>Supplementary</i>	<u>(3,500)</u>	5,243	5,948	450
F.1. DEVELOPMENTAL, CONSULTATIVE, SUPERVISORY AND ADVISORY BODIES				
<i>Original</i>	42,301			
<i>Supplementary</i>	<u>(6,609)</u>	35,692	32,095	(675)
F.2. THE FOOD SAFETY PROMOTION BOARD				
<i>Original</i>	5,880			
<i>Supplementary</i>	<u>(1,618)</u>	4,262	4,262	-
F.3. THE HOSPITAL TREATMENT PURCHASE GROUP				
<i>Original</i>	30,000			
<i>Supplementary</i>	<u>(18,000)</u>	12,000	5,012	377
G.1. PAYMENTS IN RESPECT OF DISABLEMENT CAUSED BY THALIDOMIDE		239	226	-
G.2. PAYMENTS IN RESPECT OF PERSONS CLAIMING TO HAVE BEEN DAMAGED BY VACCINATION		1	-	-
G.3. PAYMENTS TO A SPECIAL ACCOUNT ESTABLISHED UNDER SECTION 10 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACT, 1997				
<i>Original</i>	34,286			
<i>Supplementary</i>	<u>10,000</u>	44,286	44,286	-
G.4. PAYMENTS TO A REPARATION FUND ESTABLISHED UNDER SECTION 11 OF THE HEPATITIS C COMPENSATION TRIBUNAL ACT, 1997		6,349	6,349	-
H. DISSEMINATION OF INFORMATION, CONFERENCES AND PUBLICATIONS IN RESPECT OF HEALTH AND HEALTH SERVICES				
<i>Original</i>	8,622			
<i>Supplementary</i>	<u>600</u>	9,222	10,402	689
I. COSTS IN CONNECTION WITH THE HOLDING OF A REFERENDUM				
<i>Original</i>	3,000			
<i>Supplementary</i>	<u>(393)</u>	2,607	2,607	-
J. PAYMENTS TO THE STATE CLAIMS AGENCY IN RESPECT OF COSTS RELATING TO CLINICAL NEGLIGENCE		1	-	-
CAPITAL SERVICES				
K.1. BUILDING, EQUIPPING AND FURNISHING OF HOSPITALS AND OTHER HEALTH FACILITIES				
<i>Original</i>	430,529			
<i>Supplementary</i>	<u>16,000</u>	446,529	453,529	-
K.2. BUILDING, EQUIPPING AND FURNISHING OF HEALTH FACILITIES (NATIONAL LOTTERY FUNDED)		2,539	2,539	-
K.3. INFORMATION SYSTEMS AND RELATED SERVICES FOR HEALTH AGENCIES		28,250	28,250	-
K.4. INFORMATION SOCIETY - INITIATIVES IN THE HEALTH SECTOR, INCLUDING THE GENERAL MEDICAL SERVICES (PAYMENTS) BOARD		4,000	3,032	-
K.5. BUILDING, EQUIPPING AND FURNISHING OF HIGHER EDUCATION FACILITIES IN RESPECT OF THE PRE-REGISTRATION NURSING DEGREE PROGRAMME				
<i>Original</i>	30,838			
<i>Supplementary</i>	<u>(4,000)</u>	26,838	19,346	-
Gross Total				
<i>Original</i>	8,188,595			
<i>Supplementary</i>	<u>169,000</u>	8,357,595	8,353,213	574,490

Service	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
<i>Deduct :-</i>				
L. APPROPRIATIONS-IN-AID				
<i>Original</i>	1,196,734			
<i>Supplementary</i>	(41,000)	1,155,734	1,182,008	12,196
Net Total				
<i>Original</i>	6,991,861			
<i>Supplementary</i>	210,000	7,201,861	7,171,205	562,294
SURPLUS TO BE SURRENDERED		€ 30,655,866		

* 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**

The General Medical Services (Payments) Board receives a cash allocation each year (Subhead B.3.) and on that basis outstanding balances have not been recognised as a liability in these accounts. In the Annual Account of the General Medical Services (Payments) Board the Department of Health and Children is shown as a debtor for the difference between the net expenditure and the cash allocation.

Recovery of cost of health services provided under regulations of the European Union

An amount is due from the United Kingdom in respect of health services provided to UK insured persons. An advance is received each year and the balance is payable after computation and approval of the actual expenditure. Approval of actual expenditure for a particular year follows a process of presentation of the relevant cost paper to the EU Committee for Migrant Workers (Audit Group) and its approval by members. Amounts received since the 31st December 2002 are included as accrued income under Appropriations-in-Aid (Subhead L). The final balance in respect of 1998 has yet to be agreed and is not included under accrued income. Similarly balances in respect of subsequent years will be received in due course.

Valuation of Assets: Land and Buildings

The Statement of Capital Assets does not include assets occupied by a Health Board or Hospital Board.

2 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			7,171,205
Changes in Capital Assets			
Purchases Cash	(1,203)		
Depreciation	1,063		
Loss on Disposals	<u>5</u>	(135)	
Changes in Net Current Assets			
Increase in Closing Accruals	89,865		
Decrease in Stock	<u>151</u>	<u>90,016</u>	<u>89,881</u>
Direct Expenditure			7,261,086
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	9,738		
Notional Rents	<u>3,650</u>		<u>13,388</u>
Operating Cost			<u>7,274,474</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 4)			2,950
Current Assets			
Stocks (Note 14)		351	
Prepayments		999	
Accrued Income		12,196	
Loans (Note 10)		508	
Other Debit Balances:			
Recoupable Vaccines	1,257		
Compensation Tribunal	914		
Recoupable Salaries	397		
Recoupable Services	250		
Office of Tobacco Control	340		
Recoupable Conferences	66		
Recoupable Travel Pass Scheme	116		
Other Suspense Items	<u>44</u>	3,384	
PMG Balance and Cash	5,717		
Orders Outstanding	<u>(6,773)</u>	<u>(1,056)</u>	
Total Current Assets		<u>16,382</u>	
Less Current Liabilities			
Accrued Expenses		2,301	
Balance due on foot of Health Agency Allocations		573,188	
Other Credit Balances:			
Due to State (Note 15)	1,334		
EU Funding	197		
Miscellaneous	<u>337</u>	1,868	
Net Liability to the Exchequer (Note 5)		460	
Total Current Liabilities		<u>577,817</u>	
Net Current Liabilities			<u>(561,435)</u>
Net Liabilities			<u>(558,485)</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2002	7,455	4,014	11,469
Additions	1,220	197	1,417
Disposals	<u>(72)</u>	-	<u>(72)</u>
Gross Assets at 31 December 2002	<u>8,603</u>	<u>4,211</u>	<u>12,814</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2002	5,729	3,139	8,868
Depreciation for the year	871	192	1,063
Depreciation on Disposals	<u>(67)</u>	-	<u>(67)</u>
Cumulative Depreciation at 31 December 2002	<u>6,533</u>	<u>3,331</u>	<u>9,864</u>
Net Assets at 31 December 2002	<u>2,070</u>	<u>880</u>	<u>2,950</u>

Disclosure:

The above statement does not include Ionaid Follain, Myshall, Co. Carlow. Title to this property was registered in the name of the Minister for Health and Children on 7 April 2003.

5 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2002**

	€000	€000
Surplus to be surrendered		30,656
Exchequer Grant Undrawn		<u>(30,196)</u>
Net Liability to the Exchequer		<u>460</u>
Represented by:		
Debtors		
Debit Balances: Suspense		3,384
Creditors		
Due to State	(1,334)	
Net PMG position and cash	(1,056)	
Credit Balances: Suspense	<u>(534)</u>	<u>(2,924)</u>
		<u>460</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	(192)	The excess was due to greater number of meetings resulting from increased activity.
A.3.	(399)	A range of office expenditure items including contract cleaning was higher than anticipated.
A.4.	(77)	The excess was due to higher than anticipated expenditure on telecommunication services.
A.5.	486	The saving arose because expenditure on IT services was less than anticipated.
A.6.	330	Expenditure on maintenance was less than anticipated.
E.	(705)	Approved payments in respect of the work of the Tribunals of Inquiry and certain legal settlements were greater than anticipated.
F.1.	3,597	The expenditure of certain health bodies was less than anticipated.
F.3.	6,988	The savings arose because the rate of take up was affected by the initial administrative arrangements necessary to identify and to allocate patients across service providers.
G.1.	13	The saving arose as a result of the rate of the allowance increase being less than anticipated.
H.	(1,180)	The excess was due to the costs associated with activities originally provided for within funds held in Subhead B.1. mainly in the areas of publications and conferences.
K.1.	(7,000)	The excess was due to timing issues related to certain projects.
K.4.	968	The Health Services Information Society overall plan was strengthened and this influenced the rate of spend on individual Projects.
K.5.	7,492	The saving arose due to the fact that a number of projects did not commence on schedule.

7 APPROPRIATIONS-IN-AID

		Estimated €	Realised €
1 Receipts from health contributions			
	<i>Original</i>	827,304,000	
	<i>Supplementary</i>	<u>(101,000,000)</u>	
		726,304,000	751,273,160
2 Receipts from certain excise duties on tobacco products		167,605,000	167,605,426
3 Recovery of cost of Health Services provided under regulations of the European Community			
	<i>Original</i>	189,191,000	
	<i>Supplementary</i>	<u>60,000,000</u>	
		249,191,000	249,566,492
4 Recovery from the UK Department of Health and Social Security of their share of the Leopardstown Park Hospital		171,000	-
5 Searches and certified copies of entries of Births, Deaths and Marriages		394,000	405,802
6 Recoupment of certain Ophthalmic and Dental Treatment Services Scheme costs from the Social Insurance Fund		12,068,000	13,050,894
7 Miscellaneous		<u>1,000</u>	<u>106,033</u>
Total	<i>Original</i>	1,196,734,000	
	<i>Supplementary</i>	<u>(41,000,000)</u>	
		<u>1,155,734,000</u>	<u>1,182,007,807</u>

Explanation of Variation

- 4 The share of the cost of Leopardstown Park Hospital is calculated by reference to the expenditure per the audited accounts. The date of the submission of these accounts did not permit sufficient time to allow payment to be made in 2002.
- 7 Receipts in respect of certain licence fees were higher than anticipated.

8 COMMITMENTS

(A) Global Commitments

€000

Commitments likely to arise in subsequent years for:-
Procurement Subheads
Grant Subheads

1,628
100

(B) Multi-Annual Capital Commitments

1 Legally enforceable capital commitments:

Expenditure in 2002
Commitments to be met in subsequent years

Totals
€000
506,710
721,350

2	Legally enforceable capital commitments:	Cumulative spend to 31/12/2001	Paid in 2002	To be paid in subsequent years	Total
		€m	€m	€m	€m
Capital Projects over €6.3 million:					
	Beaumont Hospital-Equipment/Re-refurbishment programme	5.358	7.717	1.250	14.325
	Naas General Hospital - Phase 2	27.956	20.139	16.426	64.521
	St James's Hospital (Phase 1H)	10.215	14.492	5.561	30.268
	St James's Hospital - Cardiac Surgery Unit	7.735	0.085	0.202	8.022
	Mater/Temple Street Hospital Phases 1 & 2	5.951	4.436	25.366	35.753
	Rotunda Hospital - Neo-natal ICU and top floor development	-	5.112	4.432	9.544
	St Vincent's Hospital Elm Park - Phase 1	18.886	22.657	125.684	167.227
	James Connolly Memorial Hospital - Phase 1	-	46.472	-	46.472
	Our Lady's Hospital, Crumlin - Theatre Development	1.220	8.777	12.704	22.701
	IBTS National Headquarters	44.820	0.080	3.756	48.656
	Tullamore General Hospital - Phase 1 and 2	5.403	6.552	101.430	113.385
	Portlaoise General Hospital - Development	6.599	19.011	3.735	29.345
	Kilkenny - Psychiatric Unit	6.827	0.101	1.116	8.044
	St Joseph's Hospital, Clonmel	9.935	18.341	4.496	32.772
	Developments at Cashel and Tipperary Town	2.650	2.061	6.824	11.535
	Cork University Hospital - Maternity Unit	1.387	5.839	56.074	63.300
	Cork University Hospital - A & E / DPU combined	0.319	1.403	18.727	20.449
	Cork University Hospital - Cardiac Services & Renal Dialysis Unit	-	-	6.900	6.900
	UCHG - Phase 1	25.270	0.129	0.322	25.721
	UCHG - Phase 2	29.293	26.974	31.233	87.500
	Mayo General Hospital - Phase 2	37.188	7.318	1.271	45.777
	Portiuncula Hospital	7.592	0.307	-	7.899
	Birr - Unit for Older People	2.486	16.070	2.900	21.456
	Cavan - Nursing Unit Virginia	4.651	3.439	0.050	8.140
	St Ita's Portrane - Supervision Unit for Children	6.217	0.385	1.691	8.293

While the figure for commitments to be met in subsequent years includes provision for contractually committed projects, it does not include provision for commitments which have been made to health agencies for other unavoidable urgent requirements.

It should also be noted that in a multi-annual programme such as the health services NDP, where certain facilities may take years to plan, construct and commission, the level of commitments will be greater than the funding available in the current year i.e. much of the expenditure for future commitments shown above will take place beyond 2003.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more
	€			
Higher, special or additional duties	288,975	138	14	32,496
Overtime and extra attendance	580,860	258	29	17,547
Shift and roster allowances	17,127	6	-	-
Total extra remuneration	<u>886,962</u>			

Note:

Certain individuals received extra remuneration in more than one category.

10 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €400,000 is included in the Estimates for 2003.

The liabilities recognised under Subheads B.1 and B.4 are made up as follows:

Approved expenditure withheld for payment in 2003:	€m
Subhead B.1	571.432
Subhead B.4	<u>1.756</u>
Total	573.188

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 Subheads A.1, A.3 and A.7, €100,000 was received from the Change Management Fund, Subhead N of the Vote for the Office of the Minister for Finance.

In addition, €2,270 was received in respect of Public Private Partnership Fund, Subhead J.1. of the Vote for the Office of the Minister for Finance.

The Department paid an advance of €507,895 to the Health Insurance Authority in 2001 as provided for in the Health Insurance Act, 1994. The Department of Finance have advised that any such funding arrangement is regarded as an interest free loan. The scheduling of repayment of the advance will be addressed with the benefit of experience of levy income and expenditure by the Authority.

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.

	€
Total	Nil

The outturn shown under Subhead K.1. includes payments in respect of activities co-financed by the European Regional Development Fund.

12 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2002 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2002 €	Cumulative Expenditure to 31/12/2002 €
Tribunal of Inquiry into the Infection with HIV and Hepatitis C of Persons with Haemophilia and related matters.	1999	1,235,678	12,544,530
Post Mortem Inquiry into all post mortem examination policy, practice and procedure in the State since 1970, and in particular as it relates to organ removal, retention, storage and disposal by reference to prevailing standards both in and outside the State and related matters.	2000	2,361,512	5,358,730
Commission on Assisted Human Reproduction.	2000	177,305	309,791

13 NATIONAL LOTTERY FUNDING

Payments in the year ended 31 December 2002

Miscellaneous Allocation	€
ABC Social Club, Walkinstown, Dublin 12	8,649
Aislinn Adolescent Treatment Centre, Ballyragget, Co. Kilkenny	63,500
Alpha One Foundation, RCSI Building, Beaumont Hospital, Dublin 9	25,000
Arthritis Foundation of Ireland (Dun Laoghaire Branch), Dun Laoghaire, Co. Dublin	6,350
Aspire, Asperger Syndrome Association of Ireland Ltd., Carmichael House, North Brunswick Street, Dublin 7	20,000
Ballinagar Development Association P.L.C., Ballinagar, Tullamore, Co. Offaly	6,400
Ballincollig Senior Citizens Club, Ballincollig, Co. Cork	120,000
B.A.L.A.N.C.E., Ballincollig, Co. Cork	150,000
Cairde, Belvedere Place, Dublin 1	5,500
Carracastle Voluntary Housing Association Ltd., Carracastle, Ballaghaderreen, Co. Mayo	8,000
Cashel na Cor Learning Disability Association Ltd., Clonbeg, Buncrana, Co. Donegal	80,000
Clarecastle and District Day Care Centre Ltd., Clarecastle, Co. Clare	38,100
Club 91 Ltd./Chez Nous Club, The Resource Centre, St. Columbas Road, Ballytivnan, Sligo	12,700
Co Action, West Cork, Slip, Bantry, Co. Cork	100,000
Coiste Ionad Slainte Cill Chiarain, Carna Health Centre, Connemara, Co. Galway	80,000
Comhairle Muintir an Chaiseal Teoranta, Cashel Community Health/Resource Centre, Cashel, Connemara, Co. Galway	5,800
Cork Advocacy Network, Dromina, Charleville, Co. Cork	9,105
Cork Cancer Research Centre, Mercy Hospital, Grenville Place, Cork	165,066
Dean Egan Hall Committee, Ballymahon Information Office, Ballymahon, Co. Longford	2,600
Dromcollogher and District Respite Care Centre, Ross, Dromcollogher, Co. Limerick	44,440
Dromcollogher and District Respite Care Centre, Ross, Dromcollogher, Co. Limerick	18,000
Dublin Samaritans, 112 Marlborough Street, Dublin 1	30,000
Dun Laoghaire Lions Club, Blackrock, Co. Dublin	6,358
Dystonia Ireland, Harold's Cross, Dublin 6W	12,700
Eurochild Project (CWPC Ltd), Tigh Fíli, Thompson House, McCurtain Street, Cork	10,000
Evergreen Centre, Ballinagappa Road, Clane, Co. Kildare	20,000
Friends of Asthma, Kennedy Drive, Longford	5,000
Friends of Letterkenny General Hospital, Letterkenny, Co. Donegal	50,000
Head & Neck Cancer Service, St. James Hospital, Dublin 8	15,000
Hope House, Foxford, Co. Mayo	10,000
Hope Project, Carrigaline, Co. Cork	63,490
Irish Association of Suicidology, St Mary's Hospital, Castlebar, Co. Mayo	10,000
Irish Fragile X Society, Stillorgan Grove, Blackrock, Co. Dublin	10,000
Irish Heart Transplant Association, Templeogue, Dublin 18	63,487
Irish Kidney Association, Donor House, Unit 43a, Park West, Dublin 12	286,000
Irish Patients Association Ltd., Newmarket House, 22 Lower Mount St., Dublin 2	30,000
Irish Senior Citizens Parliament, Fairview Strand, Dublin 3	90,000
Irish Society for Mucopolysaccharide Diseases, Hillside, Dalkey, Co. Dublin	10,322
Kanturk and District Community Council Ltd, Curragh, Kanturk, Co. Cork	63,500
Kilcolman Active Retirement Association, Claremorris, Co. Mayo	5,000
Kiskeam and District Social Action Group Ltd., Kiskeam, Mallow, Co. Cork	20,000
Knocknagree Youth and Community Centre, Knocknagree, Mallow, Co. Cork	12,700
Lifestart National Office, Church Street, Sligo	40,000
Liscarroll Community Council, Liscarroll, Mallow, Co. Cork	5,000
Longford Mental Health Association, Creenagh, Longford	2,462
Lotamore Family Resource Centre, Lotamore, Mayfield, Cork	63,486
Mallow Day Care Centre Ltd, Courtview, New Road, Mallow, Co. Cork	50,000
Mallow Social Services Council, Beechwood Park, Mallow, Co. Cork	25,000
Mayo Abbey Parish Community Development Co. Ltd., Bishop O'Healy Centre, Mayo Abbey, Claremorris, Co. Mayo	15,000
Mental Health Association of Ireland (Wicklow Branch), Main Street, Wicklow Town	6,000
Mental Health Ireland, Mensana House, Adelaide Street, Dun Laoghaire, Co. Dublin	80,000
Mervue Active Retirement Association, Quinn Place, Mervue, Galway	5,000
Mount Alvernia Hospital, Mallow, Co. Cork	38,000
Moygownagh Community Care & Active Age Group, Garranard, Ballina, Co. Mayo	15,000
National Infertility Support & Information Group, Box No. 131, Eglinton St., Cork	10,000
National Leisure Council of the Pioneer Total Abstinence Association, Ballybriskane, Hollymount, Co. Mayo	10,000
Newcastle Walkways Development Group, Mostram Road, Ballymahon, Co. Longford	15,000
Newmarket Community Centre Committee, Island Road, Newmarket, Co. Cork	25,000
Newpark Close Community Development Ltd., Newpark Close Family Resource Centre, Newpark Close, Kilkenny	8,000

North West Hospice Ltd., P.O. Box 294, Sligo	150,000
O'Devaney Gardens Development Centre, O'Devaney Gardens, North Circular Road, Dublin 7	817
Order of Malta Enterprises, Industrial Estate, Donore Road, Drogheda	30,000
Over 60's Social & Resource Centre, 61-64 Roches Buildings, Cork	6,400
Raheen Hospital Support Group, Raheen, Tuamgraney, Co. Clare	100,000
Reach to Recovery (Breast Cancer Support Group), Roebuck Road, Dublin 14	6,000
Rialto Day Care Centre, St. Andrews Community Centre, 468 South Circular Road, Dublin 8	25,000
Sacred Heart Hospital, Golf Links Road, Roscommon	4,000
Sallynoggin Old Folk Association, Church Place, Sallynoggin, Co. Dublin	6,000
Senior Citizens Club, Roselawn, Cloughjordan, Co. Tipperary	6,000
Sisters of Charity of Jesus and Mary, Moore Abbey, Monasterevan, Co. Kildare	38,100
Soroptimist International Club, Elm Park, Old Blackrock Rd., Cork	3,800
St. Canice's Active Age Club, North Rd., Finglas, Dublin 11	4,000
St. Christopher's Services Ltd., Leamore Park, Battery Road, Longford	90,000
St. Helena's Family Resource Centre Ltd, St. Helena's Road, Finglas South, Dublin 11	6,500
St. John's Senior Citizens, Garryowen, Limerick	5,000
St. Joseph's District Hospital, Ballina, Co. Mayo	15,000
St. Joseph's Hospital, Ennis, Co. Clare	20,000
St. Luke's Hospital, Highfield Road, Rathgar, Dublin 6	25,000
Suzanne House, Main Road, Tallaght, Dublin 24	15,000
The Alzheimer Society of Ireland (Dun Laoghaire), Northumberland Ave., Dun Laoghaire, Co Dublin	127,000
The Alzheimer Society of Ireland (South Dublin Branch), St. Teresa's, Temple Hill, Blackrock, Co Dublin	10,000
The Glencarrig Kids: Parent, Baby & Toddler Group, Lyrenamon, Carrignavar, Co. Cork	20,000
The Irish Society for Autism, 16 Lower O'Connell Street, Dublin 1	10,000
Think Bodywhys Ltd, P.O. Box 105, Blackrock, Co. Dublin	10,000
Tir Boghaire Teoranta, Dunkineely, Co. Donegal	130,000
Turner's Cross Social Services Ltd., St Gerard's, South Douglas Road, Cork	380,000
Welpy Stanley Trust - Millbrook Hospital, New Road, Bandon, Co. Cork	40,000
Lottery Grants in respect of an earlier year refunded/not taken up	(13,332)
Total	<u>3,476,000</u>

Block Allocations to Health Boards

	€
Eastern Regional Health Authority	518,000
Midland Health Board	354,000
Mid Western Health Board	347,000
North Eastern Health Board	347,000
North Western Health Board	288,000
South Eastern Health Board	375,000
Southern Health Board	381,000
Western Health Board	<u>347,000</u>
Total	<u>2,957,000</u>

Scheme of Grants to Voluntary Organisations

	€
Eastern Regional Health Authority	724,000
Midland Health Board	55,000
Mid Western Health Board	152,000
North Eastern Health Board	97,000
North Western Health Board	55,000
South Eastern Health Board	112,000
Southern Health Board	140,000
Western Health Board	97,000
Disability Federation of Ireland	<u>10,000</u>
Total	<u>1,442,000</u>

Respite Care Grant Scheme

	€
Eastern Regional Health Authority	258,000
Midland Health Board	42,000
Mid Western Health Board	55,000
North Eastern Health Board	55,000
North Western Health Board	42,000
South Eastern Health Board	70,000
Southern Health Board	105,000
Western Health Board	<u>70,000</u>
Total	<u>697,000</u>

Disadvantaged Youth Scheme	€
Eastern Regional Health Authority	1,139,000
Midland Health Board	24,000
Mid Western Health Board	24,000
North Eastern Health Board	6,000
South Eastern Health Board	6,000
Southern Health Board	168,000
Western Health Board	<u>5,000</u>
Total	<u>1,372,000</u>
Capital Expenditure	€
Eastern Regional Health Authority	101,579
Midland Health Board	6,738
Mid Western Health Board	472,725
North Western Health Board	63,487
South Eastern Health Board	192,815
Southern Health Board	1,406,277
Western Health Board	<u>295,379</u>
Total Capital	<u>2,539,000</u>
Grand Total	<u>12,483,000</u>

14 STOCKS

Stocks at 31 December 2002 comprise:	€000
Stationery	27
Pamphlets	318
IT Consumables	<u>6</u>
	<u>351</u>

15 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Income Tax	411
Pay Related Social Insurance	146
Withholding Tax	385
Value Added Tax	2
Pension Contributions	<u>390</u>
	<u>1,334</u>

MICHAEL KELLY
Accounting Officer
 DEPARTMENT OF HEALTH AND CHILDREN
 31 March 2003.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Health and Children for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL
Comptroller and Auditor General
10 September 2003

ENTERPRISE, TRADE AND EMPLOYMENT

Account of the sum expended, in the year ended 31 December 2002, 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
ADMINISTRATION			
A.1 SALARIES, WAGES AND ALLOWANCES	27,508	27,075	-
A.2 TRAVEL AND SUBSISTENCE	1,573	1,412	55
A.3 INCIDENTAL EXPENSES	1,341	1,470	116
A.4 POSTAL AND TELECOMMUNICATIONS SERVICES	894	857	56
A.5 OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	5,216	6,097	80
A.6 OFFICE PREMISES EXPENSES	1,810	2,440	108
A.7 CONSULTANCY SERVICES	1,000	696	22
A.8 ADVERTISING AND INFORMATION RESOURCES	434	274	18
A.9 COMPETITION AUTHORITY	3,330	2,771	(138)
A.10 OFFICE OF THE DIRECTOR OF CORPORATE ENFORCEMENT	3,672	2,629	2
A.11 LABOUR COURT	2,469	2,227	2
A.12 INFORMATION SOCIETY - eGOVERNMENT BASIS PROJECT	952	659	(6)
ENTERPRISE PROMOTION, SCIENCE AND TECHNOLOGY			
B.1 FORFÁS - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	19,945	19,945	-
B.2 THE TRADE AND BUSINESS DEVELOPMENT BODY	10,747	4,646	-
C.1 IDA IRELAND - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	31,062	31,062	-
C.2 IDA IRELAND - GRANTS TO INDUSTRY	87,398	69,772	-
C.3 IDA IRELAND - GRANT FOR BUILDING OPERATIONS	19,046	23,672	-
D.1 ENTERPRISE IRELAND - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	84,100	84,100	-
D.2 ENTERPRISE IRELAND - GRANT TO INDUSTRY	76,595	66,895	-
D.3 ENTERPRISE IRELAND - GRANT FOR CAPITAL EXPENDITURE	3,283	3,283	-
E.1 SHANNON FREE AIRPORT DEVELOPMENT COMPANY LIMITED - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	100	-	-
E.2 SHANNON FREE AIRPORT DEVELOPMENT COMPANY LIMITED - GRANTS TO INDUSTRY	5,000	2,505	-
F.1 SCIENCE AND TECHNOLOGY DEVELOPMENT PROGRAMME	58,000	64,610	-
F.2 TECHNOLOGY FORESIGHT	35,000	35,000	-
G.1 COUNTY ENTERPRISE DEVELOPMENT	35,805	32,802	1
G.2 INTERREG II COMMUNITY INITIATIVE	-	-	-
H. MONITORING AND EVALUATION OF EU PROGRAMMES	329	200	2
I.1 NATIONAL STANDARDS AUTHORITY OF IRELAND GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	4,000	5,500	-
I.2 NITRIGIN ÉIREANN TEORANTA			
Original	Nil		
Supplementary	12,489	12,489	-
ENTERPRISE COMPETITIVENESS			
J.1 LOAN SUBSIDY FOR SMALL BUSINESS EXPANSION SCHEME - PAYMENTS TO ICC BANK plc.	762	563	-
J.2 EU SUPPORT MEASURES FOR SMALL BUSINESS	-	-	-
J.3 INFORMATION SOCIETY - eCOMMERCE INITIATIVE	6,671	4,539	-

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
LABOUR FORCE DEVELOPMENT	€000	€000	€000
K.1 FÁS ADMINISTRATION AND GENERAL EXPENSES	131,943	119,443	-
K.2 FÁS TRAINING AND INTEGRATION SUPPORTS	124,767	119,767	-
K.3 FÁS EMPLOYMENT PROGRAMMES	413,401	408,691	-
K.4 FÁS CAPITAL	13,773	13,773	-
L.1 TRAINING NETWORKS	446	-	-
L.2 GRANT TO IRISH NATIONAL ORGANISATIONS FOR THE UNEMPLOYED	48	48	-
M.1 TECHNICAL SUPPORT FOR COMMUNITY INITIATIVES	800	497	16
M.2 MATCHING FUNDING FOR COMMUNITY INITIATIVES	190	190	-
M.3 OPERATIONAL PROGRAMME FOR HUMAN RESOURCES DEVELOPMENT - TECHNICAL DEVELOPMENT	587	450	-
M.4 LEONARDO PROGRAMME	121	121	-
M.5 EQUAL COMMUNITY INITIATIVE DEVELOPMENT PARTNERSHIPS	6,425	1,512	-
EMPLOYMENT RIGHTS AND INDUSTRIAL RELATIONS			
N. LABOUR RELATIONS COMMISSION - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES	2,756	2,781	-
O. GRANTS FOR TRADE UNION EDUCATION AND ADVISORY SERVICES	1,043	1,043	-
P. TRADE UNION AMALGAMATIONS	132	-	-
TRADE, COMPETITION AND MARKET RIGHTS			
Q. PARTICIPATION IN WORLD EXPOSITION IN HANNOVER - EXPO 2000 (NATIONAL LOTTERY FUNDED)	100	40	-
CONSUMER PROTECTION			
R.1 OFFICE OF THE DIRECTOR OF CONSUMER AFFAIRS - GRANT FOR ADMINISTRATION AND GENERAL AFFAIRS	4,615	4,359	19
R.2 CONSUMERS ASSOCIATION OF IRELAND	63	63	-
R.3 GRANT TO THE NATIONAL CLEARING HOUSE FOR EEJ-NET	240	60	-
INSURANCE AND COMPANY LAW			
S.1 COMPANIES REGISTRATION OFFICE - GRANT FOR ADMINISTRATION AND GENERAL AFFAIRS	6,822	7,248	25
S.2 IRISH AUDITING AND ACCOUNTING SUPERVISORY AUTHORITY	443	128	-
HEALTH AND SAFETY			
T. NATIONAL AUTHORITY FOR OCCUPATIONAL SAFETY AND HEALTH - GRANT FOR ADMINISTRATION AND AFFAIRS	13,001	13,001	-

Service		Estimate Provision €000	Outturn €000	Closing Accruals €000
OTHER SERVICES	€000			
U. RESEARCH INCLUDING MANPOWER SURVEYS		348	186	(22)
V. DÍON - COMMITTEE ON WELFARE SERVICES ABROAD - GRANTS FOR EMIGRANT ADVISORY SERVICES		2,708	2,708	-
W. SUBSCRIPTIONS TO INTERNATIONAL ORGANISATIONS, ETC.		10,388	10,452	-
X.1 COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES		1,975	567	4
X.2 MISCELLANEOUS PAYMENTS		1,118	906	1
X.3 SUPERANNUATION AND PENSIONS FOR MEMBERS OF THE LABOUR COURT, THE RESTRICTIVE PRACTICES COMMISSION AND THE COMPETITION AUTHORITY		461	410	-
X.4 HOSPITALS TRUST LTD. (PAYMENTS TO FORMER EMPLOYEES)		100	51	-
X.5 NEWFOUNDLAND AND LABRADOR BUSINESS PARTNERSHIPS		317	316	(1)
X.6 QUARRYVALE COMMUNITY HOUSE AND RESOURCE CENTRE		64	64	-
X.7 EXPORT CREDIT INSURANCE - REFUND TO THE EXCHEQUER		<u>228</u>	<u>228</u>	-
Gross Total				
<i>Original</i>	1,267,465			
<i>Supplementary</i>	<u>12,489</u>	1,279,954	1,219,294	360
<i>Deduct :-</i>				
Y. APPROPRIATIONS-IN-AID		<u>138,597</u>	<u>112,139</u>	<u>(5,184)</u>
Net Total				
<i>Original</i>	1,128,868			
<i>Supplementary</i>	<u>12,489</u>	<u>1,141,357</u>	<u>1,107,155</u>	<u>5,544</u>
SURPLUS TO BE SURRENDERED		€34,202,236		

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			1,107,155
Changes in Capital Assets			
Purchases Cash	(3,653)		
Depreciation	3,535		
Loss on Disposals	<u>2</u>	(116)	
Assets under Development			
Cash Payments		(2,074)	
Changes in Net Current Assets			
Increase in Closing Accruals	3,754		
Increase in Stock	<u>(61)</u>	<u>3,693</u>	<u>1,503</u>
Direct Expenditure			1,108,658
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	21,593		
Notional Rents	<u>2,623</u>		<u>24,216</u>
Operating Cost			<u>1,132,874</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			12,964
Assets under Development (Note 4)			<u>894</u>
			13,858
Current Assets			
Stocks (Note 17)		251	
Prepayments		394	
Accrued Income		666	
Other Debit Balances:			
Imprests Advanced	22		
Department of Justice, Equality and Law Reform	35		
Department of Arts, Sport and Tourism	26		
Miscellaneous Debit Balances	867		
Recoupable Expenditure	<u>1,481</u>	2,431	
PMG Balance and Cash	20,596		
Orders Outstanding	<u>(7,743)</u>	<u>12,853</u>	
Total Current Assets		<u>16,595</u>	
Less Current Liabilities			
Accrued Expenses		754	
Deferred Income		5,850	
Other Credit Balances:			
Due to State (Note 18)	2,969		
European Union Funds	1,650		
Miscellaneous Credit Balances	<u>3,111</u>	7,730	
Net Liability to the Exchequer (Note 5)		<u>7,554</u>	
Total Current Liabilities		<u>21,888</u>	
Net Current Assets			<u>(5,293)</u>
Net Assets			<u>8,565</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Motor Vehicles €000	Office and I.T. Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2002	16	18,314	6,135	24,465
Additions	-	3,968	1,168	5,136
Disposals	-	(2,517)	(37)	(2,554)
Gross Assets at 31 December 2002	<u>16</u>	<u>19,765</u>	<u>7,266</u>	<u>27,047</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2002 ²	3	10,394	2,703	13,100
Depreciation for the year	3	2,833	699	3,535
Depreciation on Disposals	-	(2,516)	(36)	(2,552)
Cumulative Depreciation at 31 December 2002	<u>6</u>	<u>10,711</u>	<u>3,366</u>	<u>14,083</u>
Net Assets at 31 December 2002	<u>10</u>	<u>9,054</u>	<u>3,900</u>	<u>12,964</u>

Notes:

1. Departmental systems were not sufficiently developed and maintained to provide accurate figures for fixed assets, in particular disposals. A review by the Department of Capital Assets in 2002 indicated that fully depreciated assets which had been disposed of had remained on the asset register after their actual date of disposal. The disposals figure above reflects efforts made in 2002 to deal with this backlog of disposals. New procedures have been introduced in 2003.

2. The opening balance for Office and I.T. Equipment differs from the closing balance at the end of 2001 due to the omission of depreciation on a particular asset.

4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2002

	In-House Computer Applications €000
Amounts brought forward at 1 January 2002	400
Cash Payments for the Year	2,074
Transferred to Asset Register	(1,580)
Amounts carried forward at 31 December 2002	<u>894</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 2002

	€000	€000
Surplus to be surrendered		34,202
Exchequer Grant Undrawn		(26,648)
Net Liability to the Exchequer		<u>7,554</u>
Represented by:		
Debtors		
Net PMG position and cash	12,853	
Debit Balances: Suspense	<u>2,431</u>	15,284
Creditors		
Due to State	(2,969)	
Credit Balances: Suspense	<u>(4,761)</u>	(7,730)
		<u>7,554</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
IDA Ireland Income from Disposal of Property	431,000	-
IDA Ireland Grant Refunds	-	-
Enterprise Ireland - Sale of Investments and Grant Refunds	5,100,000	3,715,358
Forfás - IDA Final Dividend	25,000	25,395
Forfás - Rent Arrears	-	211,205
EXPO 2000 - VAT Refund German Government	-	1,032,839
Companies Registration Office	-	1,692
FÁS Sale of Assets 99/01	<u>22,000</u>	-
Total	<u>5,578,000</u>	<u>4,986,489</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.6	(630)	During 2002 a number of non-budgeted projects arose that required immediate attention for health and safety reasons. The cost of these projects was €630,000.
A.7	304	The savings arose due to the postponement or delays in progressing a number of consultancy projects planned for the year in question.
A.8	160	Advertising costs for 3 specific projects totalling €105,000 did not materialise during 2002. In addition, the volume of general advertising was lower than in previous years.
A.9	559	The savings by the Competition Authority arose from a large number of unfilled positions, particularly in the first half of the year. At the beginning of 2002 there were 19 vacant positions to be filled. By the year end 11 of these posts had been filled, leaving 8 of the Authority's staff complement of 44 to be filled.
A.10	1,043	In its first full year of operations, the Office of the Director of Corporate Enforcement (ODCE) continued to recruit staff and expand its activity. Savings arose on both the pay and non-pay sides of its 2002 budget. In particular, the Office's initial legal expenses were lower than were budgeted for.
A.12	293	There were significant alterations to the original plans for the cross-Department BASIS project resulting in a consultancy being abandoned and a contract signing being delayed until December 2002. This resulted in the BASIS project scaling down its proposals and refocusing its plan to carry out a task that would be of benefit to the development of the eGovernment.
B.2	6,101	Expenditure delays occurred as a result of the political stalemate and because of the longer than expected timescale between project inception and implementation. The process of recruitment of appropriate staff during the year also took longer than was anticipated. Significant savings were achieved by using web-based technology to gather and disseminate key data to support all-island business development initiatives.
C.2	17,626	While grants are approved by the IDA on an ongoing basis, drawdown of these grants is demand led and may not materialise in a particular year. €4.626m was vired from this Subhead to C.3 and a reprioritisation of expenditure, accounts for a further €13m. The impact of the reprioritisation was offset by unanticipated additional resources.

Sub-head	Less/(More) Than Provided €000	Explanation
C.3	(4,626)	The overspend arose from the payment of VAT which was not covered in the initial allocation to C.3. This payment was due to VAT on the invoicing procedure to Alliance Members for debts due to the IDA, and VAT on the final payment to Global Crossing Ireland Ltd.
D.2	9,700	The reduced outturn for D.2 was due to a reduced demand by Enterprise Ireland (EI) clients for some traditional type supports and an underspend by Shannon Development on foot of the lower than expected uptake of grants. An amount of €6.7m was also transferred from D.2 to F.1 to increase EI support for innovation and Research and Development.
E.1	100	Shannon Development did not draw down exchequer funding for its administration expenditure as it was able to rely on its own income for this purpose.
E.2	2,495	The economic downturn has resulted in delays in grant drawdown by a number of Shannon Development companies.
F.1	(6,610)	The excess arose as a result of a refocusing of policy direction in support of innovation, Research and Development and the commercialisation of applied third level research. This resulted in a stronger demand for funding than was originally anticipated.
G.1	3,003	This saving arose primarily due to non-completion of a number of projects approved by County Enterprise Boards (CEBs) for 2002. While the CEBs make every effort to ensure that approved projects proceed, factors such as planning approval problems inevitably cause delays. Indirect assistance, such as advice, management development and training under the Micro-enterprise measure of the Operational Programme (OP), depends on demand which is difficult to predict. Take-up was less than anticipated resulting in a return of moneys to the Exchequer.
H.	129	Since the Mid-Term Evaluation of the Productive Sector OP will take place in 2003, it was decided that other evaluations of the OP should be deferred.
I.1	(1,500)	The economic downturn caused a significant shortfall in own income of the National Standards Authority of Ireland (NSAI). There was a reduction in demand for its services as a result of which the original estimate of receipts proved to be overstated. Increased Exchequer funds were required to compensate for this shortfall.
J.1	199	Bank of Scotland, the administrators of the Small Business Expansion Loan Scheme for 2002, overestimated the amount of subsidy required. Loans were repaid early to the Bank, reducing the amount of subsidy payable. As capital amounts outstanding decline, the subsidy paid to the Bank is also reduced.
J.3	2,132	The underspend on this Subhead was primarily due to a slowdown in the implementation of eBusiness solutions by companies under an Enterprise Ireland "eBusiness adoption" Initiative resulting in a lower than expected drawdown of funds.
K.1	12,500	Apprenticeship Instructor pay amounting to €12.5m, originally intended to be funded from the Vote, was replaced by funding from the National Training Fund (NTF) which was established to support a wide range of training activities.
L.1	446	All of "Skillnets" funding requirements for 2002 were met from the NTF and there was no requirement for Exchequer funding from this Subhead.
M.1	303	There was less demand than anticipated for technical support activity due to the slow start up of the EQUAL Community Initiative.
M.3	137	It was originally anticipated that spend on the Mid-Term Review of the Employment and Human Resources Development OP would commence in 2002. However, although a recommendation on the selection of Consultants to undertake this task issued during 2002, expenditure commenced in February 2003 once a formal appointment had been made.

Sub-head	Less/(More) Than Provided €000	Explanation
M.5	4,913	The slow start up of the EQUAL Community Initiative resulted in Projects presenting lower 2002 funding demands than were originally anticipated. In addition, the 2002 Estimates included a provision for Action 3 activity which did not take place until the very end of 2002.
P.	132	It is difficult to predict the likely annual expenditure to support trade union mergers under this Subhead. The practice is to provide for a modest amount in the annual estimate and to seek additional funding where such is required. While merger activity gave rise to expenditure of €396,766 in the year 2000, there were no new applications to facilitate trade union mergers during 2001 and 2002.
Q.	60	The provision for 2002 represented a contingency amount to cover any residual costs associated with EXPO 2000. The bulk of payments in 2002 represented storage costs related to the Pavilion and balances due to the Office of Public Works (OPW). It had been anticipated that some further costs in connection with the disposal of the Pavilion might have arisen in 2002 but these did not materialise as the Pavilion was not disposed of.
R.1	256	This saving arose in the main from a combination of 3 unfilled vacancies in the Office of the Director of Consumer Affairs (ODCA) throughout the year (€103,328), an unspent provision of €60,000 in funding of legal proceedings that have yet to conclude and a reduction of €40,000 in co-funding required for the European Consumer Centre from a similar reduction in EU funding.
R.3	180	The Estimate was on the basis of the National Clearing House for the EEJ-Net operating for a complete year and entirely with Exchequer funding. However, the project did not begin operating until May 2002 and it received co-funding from the European Commission. While it is relatively early to assess the ongoing cost of the network, experience to date is that the level of activity, and consequently funding cost, is far lower than originally envisaged.
S.1	(426)	Increased funding was required for IT developments and additional postal expenses incurred by the Companies Registration Office. Under new legislation, a letter must issue to all companies on the companies register informing them of their annual return date. Postage costs have increased further due to a requirement for registered postal notifications of intent to strike off companies under the Office's enforcement campaign.
S.2	315	The Irish Auditing and Accounting Supervisory Authority (IAASA) was not established as anticipated in 2002. IAASA is operating on an interim basis with a likely establishment date later in 2003.
U.	162	The savings arose from a net underspend across five completed research projects (€10,928), underspend on four projects that commenced but were not concluded by the end of 2002 (€59,974), and two projects that did not get underway (€67,000). A sum of €24,000 was not allocated.
X.1	1,408	This Subhead provided funding for 13 different committees and groups under the Department's authority. Expenditure fluctuates from year to year. These savings are attributed to difficulties in predicting committee costs, actions originally intended for the Department being taken on by its agencies, unavoidable delays and changes in both policy and strategy in the course of the year.
X.2	212	This Subhead provides for legal expenses to be incurred by the Department that are unpredictable by nature. Requirements were less than had been forecast for the Competition Authority, Employment Appeals Tribunal, Minimum Wage and eWork Business Awareness Campaign.
X.3	51	Extra funds are provided in this Subhead to allow for unforeseen retirements due to ill health, or death gratuity in the case of a death in service, of members of the Labour Court or the Competition Authority Superannuation Schemes. Since none of these circumstances arose in 2002, €51,247 of the total estimate was not required.
X.4	49	In the year 2002 only two eligible claims were received for payment under the Hospitals Trust (Payment to Former Employees) Act, 2000. The number of claims has been reducing since this Scheme commenced and it has now closed.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964	7,618,000	9,445,288
2. Office of the Director of Consumer Affairs	1,131,000	1,126,576
3. Companies Registration Office	7,860,000	20,271,094
4. Occasional Trading Licences	14,000	14,379
5. Fees in respect of the supervision of Insurance Undertakings	1,524,000	2,035,558
6. Registry of Friendly Societies	381,000	829,046
7. Competition Authority Notifications	6,000	952
8. Merger Notifications	400,000	573,844
9. Receipts from Social Insurance Fund under Section 56 of the Redundancy Payments Act, 1967 (Employment Appeals Tribunal)	279,000	419,018
10. Work Permit Fees	6,300,000	14,509,324
11. Employment Agency Licences	236,000	252,056
12. FÁS Pay	508,000	1,917,319
13. IDA - Capital	20,697,000	-
14. County Enterprise Development	-	89,707
15. European Social Fund - Pay	21,129,000	17,785,956
16. European Social Fund - Non Pay	48,096,000	41,883,843
17. ESF Final Claims 1994-1999	22,220,000	-
18. Capital Goods Schemes	3,000	-
19. Miscellaneous	<u>195,000</u>	<u>985,068</u>
Total	<u>138,597,000</u>	<u>112,139,028</u>

Explanation of Variations

- The Patents Office surplus is mainly attributable to a large increase in income from WIPO in respect of International Trade Marks that designated Ireland under the Madrid Protocol. WIPO remits various fees to the Patents Office which it receives from applicants/proprietors of International Trade Marks designating Ireland. Ireland only ratified the Madrid Protocol in October 2001 and consequently the Office had no previous experience on which to base an estimate. Madrid Protocol income in 2002 amounted to €1.035m. The balance of the surplus arises from receipts from national patent, trade mark and design fees being some €790,000 more than anticipated. It is not possible to predict with accuracy the annual level of income from such receipts – particularly renewal fee income which can vary from year to year.
- Income greatly exceeded the Estimate due to a vigorous enforcement campaign with the aim of forcing companies to bring their filing of returns up to date. This campaign included the introduction of a financial penalty for the late filing of returns. Late filing fees in the year ended 31 December 2002 were in excess of €11.5m.
- The excess of €511,558 in insurance fees collected was mainly due to the continued growth in premium income generated by the insurance sector, together with a further expansion in the number of insurance companies authorised to trade in Ireland.
- Registry of Friendly Societies receipts consist mainly of filing fees in respect of credit union annual returns, which are based on a percentage of each credit union's assets. Total credit union assets were greater than anticipated for the financial year ended 30 September 2001. In addition, the bulk of returns for the year ended 30 September 2001 were received in the year 2002, thereby inflating receipts under this heading. It is not possible to forecast in advance the level of growth in credit union assets from year to year.
- The Competition Authority's income in 2002 in respect of notifications under Section 7 of the Competition Act, 1991 was significantly lower than estimated since the notification system itself was abolished with effect from 1 July 2002 under the provisions of the Competition Act, 2002. Until 1 July 2002 when the notification system was in operation, only 3 such notifications were made to the Authority.
- Estimating the number of merger notifications is difficult due to external factors such as the economic climate. The Estimate for 2002 was based on the number of notifications received in 2001 which represented a decline on the 2000 figure. The projected decline did not materialise and the number of notifications rebounded to the level received in 2000. The excess income includes €71,106 received in December 2001 which was not credited to the Department's account until 4 January 2002.

9. These receipts reach the Department quarterly in arrears in respect of the Employment Appeals Tribunal (EAT) administration costs, which may be recouped from the Social Insurance Fund. Most of the excess income was due to receipts in 2002 in respect of EAT administration costs that were incurred in 2001.
10. The variation can be attributed to an unexpected increase in work permit applications received in 2002. The original estimates were prudently based on a fee of €125 per annum and the expectation of a significant reduction in demand for work permits due to a slowing economy and a tightened policy stance in granting permits. In the event, demand was very strong and in excess of 40,000 permits were issued.
11. Because the labour market was not as flat as anticipated in 2002, the number of employment agency licences which issued was higher than expected.
12. The anticipated level of employee pension contributions was underestimated due to pension scheme changes in FÁS in recent years. This increased the number of staff making contributions for return to the Department. The new FÁS open pension scheme has been finalised whereby employee contributions are returned to the Department rather than invested in a funded scheme. In addition, two payments received in 2002 from FÁS amounting to €226,758 relate to previous years and were not included in the estimate.
13. This amount was an Estimate of the receipts which the IDA expected to receive in 2002 from the sale of broadband capacity. It was based on information available to IDA in late 2001. The figure was not achieved in 2002 due to a downturn in the global telecoms market and subsequent difficulties in enforcing payments from purchasers.
14. A total of €89,707 was returned to the Department in respect of grants paid to promoters in previous years where the promoters had ceased trading.
15. ESF moneys are claimed from the European Commission in arrears based on "net eligible expenditure actually incurred". However, unforeseen slowdown in activity during the period for which funding is being claimed or delay in concluding audits on any item due to form part of the claim can lead to a shortfall in the total actually claimed in any year. In 2002, less was claimed from Brussels than anticipated due to Agencies not being in a position to claim the totality of their entitlements and having to defer some elements of their claims to 2003.
16. As above, ESF moneys are claimed from the European Commission in arrears based on "net eligible expenditure actually incurred". However, unforeseen slowdown in activity during the period for which funding is being claimed or delay in concluding audits on any item due to form part of the claim can lead to a shortfall in the total actually claimed in any year. In 2002, less was claimed from Brussels than anticipated at the start of the year due to Agencies not being in a position to claim the totality of their entitlements and having to defer those elements of their claims to 2003.
17. Due to the complexities involved in collating and concluding the attendant documentation (Final Claim, Final Report and the so-called Article 8 Statement) to effect "closure" of Old Round (1994-1999) Programmes and Initiatives, this work was not completed in 2002. The moneys due were not therefore received in 2002 but will be claimed in 2003.
18. After the finalisation of the 2002 estimates, the Department was informed that the financing arrangement between the sole remaining participant exporter in this scheme and his bank had terminated prematurely. Since the Government had previously withdrawn State Export Credit Insurance, this in effect marked the termination of the Capital Goods Scheme also. There were no receipts in 2002.
19. By its very nature, it is difficult to predict accurately what funds will be received under this heading. The surplus is mainly attributable to (a) 3 refunds of moneys under EU Support Measures for Small Business carried out in previous accounting periods, total value €681,772, (b) 1 refund for legal fees to the value of €33,559 and (c) €190,461 represented a payment to the Competition Authority of Legal Expenses incurred in High Court Judicial Review Proceedings against a decision of the Competition Authority in 1998.

9 COMMITMENTS

(A)	Procurement	€ 2,594,022
(B)	Grants	1,028,689,792

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. Individual payment of €6,350 or more
	€			
Higher, special or additional duties	214,260	56	13	19,970
Overtime and delegates allowance	1,351,185	701	58	27,865
Miscellaneous	<u>186,869</u>	152	3	57,024
Total extra remuneration	<u>1,752,314</u>			

Note:

Certain individuals received extra remuneration in more than one category.

11 MATURED LIABILITIES

Matured liabilities undischarged at 31 December 2002 was €51,241.

12 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €1,187,000 was included in the Estimate for 2003.

A total of €64,977 was spent on merit awards, of which €25,304 was awarded to 33 individual officers and 9 Group awards were made to a total of €8,500. Staff functions were hosted in 2001 and 2002 costing €31,173.

A sum of €40,416 was received from the Change Management Fund, Subhead N of the Vote of the Office of the Minister for Finance.

A sum of €481,320 was received from the Information Society Fund, Subhead Q of the Vote of the Office of the Minister for Finance.

13 EU FUNDING

The amount of €59,669,799 received from the European Social Fund (ESF) and shown as Appropriations-in-Aid was included in the recorded expenditure from the following Subheads of the Vote:- D.2, K.1, K.2, M.1 and M.5 over the periods 2000 to part-2003. These ESF receipts must be considered in conjunction with the 2001 ESF receipts which covered part of the same period also.

In addition to the grants from the Vote, the following bodies under the aegis of the Department of Enterprise, Trade and Employment received European Social Fund Aid and European Regional Development Fund Aid in 2002 as shown below:

	ESF €	ERDF €	Other €	Total €
SFADCo	-	-	1,793,275	1,793,275
FÁS	<u>238,187</u>	<u>3,492</u>	<u>713,620</u>	<u>955,299</u>
Total	<u>238,187</u>	<u>3,492</u>	<u>2,506,895</u>	<u>2,748,574</u>

The outturns shown for Subheads C.2, C.3, D.2, F.1, G.1, H., K.1, K.3, K.5 and M.3 include payments in respect of activities co-financed from the European Social Fund and European Regional Development Fund.

14 COMMISSIONS AND INQUIRIES ETC.

The cumulative expenditure in respect of Commissions etc. to 31 December 2002 on account of which payments were made in the year is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2002	Cumulative Expenditure to 31/12/2002
		€	€
DÍON - Committee on Welfare Services Abroad	1984	14,092	301,366
Credit Union Advisory Committee**	1967	19,355	76,846
Joint Labour Committees*	1946	83,667	470,758
Company Law Inquiries - General	1994	99,905	180,622
Company Law Inquires - Bula	1997	-	259,596
Company Law Inquires - Faxhill Homes	1998	3,394	280,945
Company Law Inquires - Clonmannon Retirement Village	1994	-	215,094
Company Law - Dunnes Stores	1998	-	254,585
Company Law Inquires - Irish Intercontinental Bank Ltd.	1998	-	161,654
Company Law Compliance and Enforcement	1998	-	12,043
Company Law Review Group	2000	112,732	174,652
Teleworking Advisory Council	1998	41,177	149,073
Motor Insurance Advisory Group	1998	94,333	166,554
Personal Injuries Tribunal***	1996	68,983	142,060
Consumer Protection Section / Advisory Council	2001	411	2,025
Workplace Safety	2002	29,140	29,140
Total		567,189	2,877,013

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.

15 MISCELLANEOUS PAYMENTS

Employment and Training Levy - Statement of Payments made in accordance with section 25(1) of the Labour Services Act, 1987

	Total for the year ended 31 December 2002	Total to 31 December 2002
	€	€
Received by Minister for Enterprise, Trade and Employment	1,829,730	2,865,139,288
Paid by Minister for Enterprise, Trade and Employment into the Exchequer	4,372,226	2,864,101,744
Paid by Minister for Enterprise, Trade and Employment to the Department of Social and Family Affairs *	519,829	519,829

Note:

- * Due to the overpayment by the Department of Social and Family Affairs to the Exchequer in respect of the Employment and Training Levy, sanction was received from the Department of Finance for the Department of Enterprise, Trade and Employment now to pay any refunds received to the Social Insurance Fund.

16 NATIONAL LOTTERY

The following Subhead was entirely funded from the National Lottery:

	Provision	Outturn
	€	€
Subhead Q. Participation in World Exposition in Hannover - EXPO 2000	100,000	40,460

17 STOCKS

Stocks at 31 December 2002 comprise:	€000
Stationery	115
Forms/Leaflets	47
IT Supplies	84
Cleaning Materials	<u>5</u>
	<u>251</u>

18 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Income Tax	866
Superannuation	620
Pay Related Social Insurance	19
Withholding Tax	1,381
VAT on Intra EU Acquisitions	<u>83</u>
	<u>2,969</u>

PAUL HARAN

Accounting Officer

DEPARTMENT OF ENTERPRISE, TRADE AND EMPLOYMENT

28 March 2003.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Enterprise, Trade and Employment for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002. Attention is drawn to Chapter 11 of the report for 2002 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL

Comptroller and Auditor General

10 September 2003

ARTS, SPORT AND TOURISM

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Arts, Sport and Tourism, including certain services administered by that Office, and for payment of certain subsidies, grants and grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION	€000	€000	€000
A.1 SALARIES, WAGES AND ALLOWANCES	10,080	9,864	-
A.2 TRAVEL AND SUBSISTENCE	286	180	8
A.3 INCIDENTAL EXPENSES	428	836	3
A.4 POSTAL AND TELECOMMUNICATIONS SERVICES	352	273	89
A.5 OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	499	320	(14)
A.6 OFFICE PREMISES EXPENSES	523	451	83
A.7 CONSULTANCY SERVICES	593	122	1
A.8 ADVERTISING AND PUBLICITY	83	76	3
TOURISM SERVICES			
B.1 BORD FÁILTE ÉIREANN - GRANTS UNDER SECTION 2 OF THE TOURIST TRAFFIC ACT, 1961 (GRANT-IN-AID)			
<i>Original</i>	41,720		
<i>Supplementary</i>	<u>250</u>	41,970	41,970
B.2 BORD FÁILTE ÉIREANN - TOURISM DEVELOPMENT WORKS (GRANT-IN-AID)		1,000	1,000
B.3 TOURISM IRELAND LIMITED - GRANT FOR ADMINISTRATION AND GENERAL EXPENSES		16,197	16,197
B.4 SHANNON FREE AIRPORT DEVELOPMENT COMPANY LIMITED - ADMINISTRATION AND GENERAL EXPENSES - (TOURISM DEVELOPMENT) (GRANT-IN-AID)		938	938
B.5 COUNCIL FOR EDUCATION, RECRUITMENT AND TRAINING FOR THE HOTEL, CATERING AND TOURISM INDUSTRIES (CERT LTD.) - GRANT FOR GENERAL ADMINISTRATION EXPENSES AND TRAINING		20,364	20,964
B.6 LOAN SUBSIDY FOR SMALL BUSINESS EXPANSION SCHEME (TOURISM) - PAYMENTS TO ICC BANK plc.		259	252
B.7 TOURISM MARKETING FUND (GRANT-IN-AID)			17
<i>Original</i>	25,390		
<i>Supplementary</i>	<u>500</u>	25,890	25,890
B.8 TOURISM PRODUCT DEVELOPMENT (GRANT-IN-AID)			
<i>Original</i>	1,270		
<i>Supplementary</i>	<u>(1,131)</u>	139	52
SPORTS AND RECREATION SERVICES			
C.1 GRANTS FOR SPORTING BODIES AND THE PROVISION OF SPORTS AND RECREATIONAL FACILITIES (NATIONAL LOTTERY FUNDED)	57,414	61,323	830
C.2 GRANT FOR 50 METRE SWIMMING POOL	378	378	-
C.3 GRANTS FOR PROVISION AND RENOVATION OF SWIMMING POOLS	15,312	3,882	-
C.4 IRISH SPORTS COUNCIL- ADMINISTRATION AND GENERAL EXPENSES (GRANT-IN-AID)	1,441	1,441	-
C.5 IRISH SPORTS COUNCIL- GENERAL ASSISTANCE TO SPORTS ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO SPORTS ACTIVITIES (GRANT-IN-AID) (NATIONAL LOTTERY FUNDED)	27,261	27,261	-
C.6 SPORTS CAMPUS IRELAND	46,886	46,856	-

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
SOCIAL INCLUSION SERVICES			
D.1 LOCAL DEVELOPMENT / SOCIAL INCLUSION MEASURES	24,301	24,300	-
D.2 PROGRAMME FOR PEACE AND RECONCILIATION	462	462	-
D.3 DRUGS INITIATIVE	1,513	1,513	-
ARTS AND CULTURE			
E.1 PAYMENTS TO MATCH RESOURCES GENERATED BY THE NATIONAL MUSEUM, THE NATIONAL LIBRARY AND THE NATIONAL ARCHIVES (GRANT-IN-AID)	894	344	1
E.2 GENERAL EXPENSES OF NATIONAL MUSEUM, NATIONAL LIBRARY AND NATIONAL ARCHIVES	5,500	7,037	580
E.3 GENERAL EXPENSES OF THE IRISH MUSEUM OF MODERN ART, CHESTER BEATTY LIBRARY, NATIONAL CONCERT HALL AND NATIONAL ARCHIVES ADVISORY COUNCIL (GRANT-IN-AID)			
<i>Original</i>	3,774		
<i>Supplementary</i>	<u>382</u>		
E.4 CULTURAL PROJECTS	4,156	4,135	-
E.5 CULTURAL DEVELOPMENT	2,036	1,617	1
E.6 HERITAGE FUND	16,035	9,972	5
E.7 INTERNATIONAL CULTURAL EXCHANGE	-	-	-
E.8 MARKETING	889	433	42
	240	230	-
FILM			
F.1 IRISH FILM BOARD - ADMINISTRATION EXPENSES (GRANT- IN-AID)	800	800	-
F.2 IRISH FILM BOARD - CAPITAL EXPENDITURE (GRANT-IN-AID)	5,833	5,833	-
HORSE AND GREYHOUND RACING			
G. HORSE AND GREYHOUND RACING FUND	36,049	36,186	-
OTHER SERVICES			
H. SPECIAL OLYMPICS WORLD SUMMER GAMES 2003 - GRANT FOR HOSTING OF GAMES	<u>12,702</u>	<u>11,750</u>	<u>-</u>
Gross Total			
<i>Original</i>	379,702		
<i>Supplementary</i>	<u>1</u>		
	379,703	365,138	1,649
<i>Deduct :-</i>			
I. APPROPRIATIONS-IN-AID	<u>10,254</u>	<u>615</u>	<u>144</u>
Net Total			
<i>Original</i>	369,448		
<i>Supplementary</i>	<u>1</u>		
	<u>369,449</u>	<u>364,523</u>	<u>1,505</u>
SURPLUS TO BE SURRENDERED		€4,926,134	

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

NOTES

1 EXCEPTION TO GENERAL ACCOUNTING POLICIES

Reporting Period

This account has been prepared in accordance with the 2002 Further Revised Estimate for the Department of Arts, Sport and Tourism, which took account of:

- (i) the transfer of the Horse and Greyhound Racing Fund from the Department of Agriculture, Food and Rural Development to the Department of Tourism, Sport and Recreation with effect from 18 June 2002 (S.I. No. 297 of 2002). Expenditure prior to that date is included in Vote 31.
- (ii) the transfer of Arts, Film and Cultural Institutions from the Department of Arts, Heritage, Gaeltacht and the Islands to the Department of Tourism, Sport and Recreation with effect from 18 June 2002 (S.I. No. 302 of 2002). Expenditure prior to that date is included in Vote 42.
- (iii) the transfer of functions in relation to Local Development and Co-ordination of Drugs Strategy from the Department of with Tourism, Sport and Recreation to the Department of Arts, Heritage, Gaeltacht and the Islands with effect from 18 June 2002 (S.I. No. 304 of 2002). Expenditure prior to that date is included in Vote 35.
- (iv) the alteration of the title of the Department of Tourism, Sport and Recreation to the Department of Arts, Sport and Tourism with effect from 19 June 2002 (S.I. No. 309 of 2002).
- (v) the transfer of functions in relation to where archaeological objects may be deposited under the National Monuments (Amendment) Act, 1994 (No. 17 of 1994) from the Department of Community, Rural and Gaeltacht Affairs to the Department of Arts, Sport and Tourism with effect from 10 July 2002 (S.I. No. 358 of 2002).

2 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			364,523
Changes in Capital Assets			
Purchases Cash	(493)		
Depreciation	836		
Loss on Disposals	<u>2</u>	345	
Changes in Net Current Assets			
Increase in Closing Accruals	1,323		
Increase in Stock	<u>(67)</u>	<u>1,256</u>	<u>1,601</u>
Direct Expenditure			366,124
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		2,266	
Notional Rents		<u>6,286</u>	<u>8,552</u>
Operating Cost			<u>374,676</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 4)			2,631
Current Assets			
Stocks (Note 14)		82	
Prepayments		137	
Accrued Income		144	
Other Debit Balances:			
Tourism Operational Programmes	845		
OPW	849		
Other Suspense Balances	<u>394</u>	<u>2,088</u>	
Total Current Assets		<u>2,451</u>	
Less Current Liabilities			
Accrued Expenses		1,786	
Other Credit Balances:			
General Suspense	740		
Due to State (Note 15)	<u>53</u>	793	
PMG Balance and Cash	(5,190)		
Less Orders Outstanding	<u>5,723</u>	533	
Net Liability to the Exchequer (Note 5)		<u>762</u>	
Total Current Liabilities		<u>3,874</u>	
Net Current Assets			<u>(1,423)</u>
Net Assets			<u>1,208</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2002 ¹	994	517	1,511
Additions	160	334	494
Additions from the Department of Community, Rural and Gaeltacht Affairs ²	2,816	3,303	6,119
Disposals	(169)	(5)	(174)
Transfers to the Department of Community, Rural and Gaeltacht Affairs ²	(80)	(23)	(103)
Transfers to the Department of Transport ²	(8)	-	(8)
Gross Assets at 31 December 2002	<u>3,713</u>	<u>4,126</u>	<u>7,839</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2002 ¹	638	365	1,003
Depreciation for the year	493	343	836
Depreciation on additions from the Department of Community, Rural and Gaeltacht Affairs ²	1,673	1,903	3,576
Depreciation on Disposals	(167)	(5)	(172)
Depreciation on transfers to the Department of Community, Rural and Gaeltacht Affairs ²	(25)	(6)	(31)
Depreciation on transfers to the Department of Transport ²	(4)	-	(4)
Cumulative Depreciation at 31 December 2002	<u>2,608</u>	<u>2,600</u>	<u>5,208</u>
Net Assets at 31 December 2002	<u>1,105</u>	<u>1,526</u>	<u>2,631</u>

Notes:

- The opening balances differ from the closing balances at the end of 2001 due to minor differences identified when a new fixed asset register was set up.
- The transfer of assets to and from the Department is deemed to have taken place on 30 June 2002.

5 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2002

	€000	€000
Surplus to be surrendered		4,926
Exchequer Grant Undrawn		<u>(4,164)</u>
Net Liability to the Exchequer		<u>762</u>
Represented by:		
Debtors		
Debit Balances: Suspense		2,088
Creditors		
Due to State	(53)	
Credit Balances: Suspense	(740)	
Net PMG position and cash	<u>(533)</u>	<u>(1,326)</u>
		<u>762</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2	106	Expenditure on travel and subsistence was lower than anticipated.
A.3	(408)	Sanction was received from the Department of Finance to make an exceptional payment from this Subhead for the cost of staging the homecoming event in the Phoenix Park in June 2002 for the Irish World Cup squad. A payment of €577,895 was made to Dúchas who undertook the organisation of the event on behalf of the Department.
A.5	179	Savings arose because of delays in implementing the Information Technology strategies in the Department and in the Cultural Institutions.
A.7	471	The savings arose primarily because a number of projects did not commence in 2002 as planned.
B.8	87	The underspend was due to the delay in the implementation of the Tourism Product Development Scheme because of the need for state aids clearance from the European Union.
C.1	(3,909)	The rate of drawdown by grantees accelerated in 2002 in line with the increased level of commitments under the Programme.
C.3	11,430	The savings arose as many projects are progressing slower than anticipated.
E.1	550	Expenditure on this Subhead matches income generated by the Cultural Institutions which was less than anticipated.
E.2	(1,537)	The excess arose due to the acquisition of an Eileen Gray collection by the National Museum of Ireland.
E.4	419	Certain projects did not progress as anticipated.
E.5	6,063	The underspend arose mainly because the progress of projects for which funding had been awarded under the ACCESS scheme was slower than anticipated.
E.7	456	The underspend arose because grants recommended by the Cultural Relations Committee for events taking place late in 2002 could not be drawn down before year end and because agreement on the timing of the festival of Irish Culture to be held in China was not reached until December 2002.
H.	952	Savings arose as the claim for the 5% withholding element of the grant of €19.05m made available to the Gaelic Athletic Association to ensure that Croke Park would be ready for the opening and closing ceremonies of the Special Olympics World Summer Games was not received in time to enable payment to be made before the end of 2002.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Receipts from the European Social Fund	9,245,000	-
2. National Museum	686,000	177,366
3. National Library	273,000	136,083
4. National Archives	50,000	24,846
5. Miscellaneous Receipts	-	<u>276,723</u>
Total	<u>10,254,000</u>	<u>615,018</u>

Explanation of Variations

- The shortfall arose because of timing factors surrounding the submission and processing of the final claims to the EU in relation to the Operational Programme for Local Urban and Rural Development (OP LURD) 1994 to 1999 and the Peace Programme 1995 to 1999.
- Receipts were less than anticipated mainly because corporate hospitality facilities at Collins Barracks did not come on stream in 2002 as planned and because anticipated catering franchise income was not received by the year end.
- The National Library income from heraldic fees, shop sales and reprographic sales did not meet expectations.
- The sale of Microfilms of Archives were lower than anticipated. The expected fees increase did not materialise in 2002.
- It is difficult to accurately predict miscellaneous receipts. Miscellaneous receipts realised during the year included €270,000 from Area Development Management (ADM) in relation to the OP LURD 1994 to 1999.

8 COMMITMENTS

As at 31 December 2002, estimated commitments likely to materialise in future years under Procurement and Grant Subheads were as follows:

	€
(A) Procurement	280,448
(B) Grants	178,019,020

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual payment of €6,350 or more
Higher, special or additional duties	198,184	228	3	11,779
Overtime and extra attendance	<u>560,698</u>	214	29	16,673
Total extra remuneration	<u>758,882</u>			

Note:

Certain individuals received extra remuneration in more than one category.

10 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €642,000 is included in the Estimates for 2003.

Awards totalling €20,350 were made to staff under the scheme for the recognition of exceptional performance (i.e. 32 individual awards ranging from €100 to €1,000 and 3 group awards ranging from €500 to €800 each).

11 EU FUNDING

The outturn shown under Subheads B.8 and D.2 includes payments 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 Arts, Sport and Tourism received EU funding in 2002:

	€000	
1. Bord Fáilte	687	(ERDF)
2. Shannon Free Airport Development Company	20	(ERDF)

12 MISCELLANEOUS ACCOUNTS

Grant-in-Aid Fund to Match Resources Generated by the National Museum, the National Library and the National Archives – Account of Receipts and Payments for the year ended 31 December 2002.

	National Museum €	National Library €	National Archives €	Total €
Grants from Subhead E.1	123,541	179,008	41,331	343,880

Grant-in-Aid Fund for General Expenses of the Irish Museum of Modern Art, Chester Beatty Library, National Concert Hall and National Archives Advisory Council - Account of Receipts and Payments for the year ended 31 December 2002.

Balance at 18 June 2002	€	€
Subhead E.3		-
		4,135,308
Payments		
Irish Museum of Modern Art	2,294,500	
Chester Beatty Library	822,842	
National Concert Hall	<u>1,017,966</u>	<u>4,135,308</u>
Balance at 31 December 2002		=

National Museum Non-Voted Moneys Account

Balance at 18 June 2002 ¹	62,770
Sponsorship/Donations	<u>30,364</u>
	93,134
Payments	<u>88,701</u>
Balance at 31 December 2002	<u>4,433</u>

Note:

1. Balance at 18 June was transferred from the Department of Community, Rural and Gaeltacht Affairs.

Horse and Greyhound Racing Fund Account of Receipts and Payments for the year ended 31 December 2002

Balance at 18 June 2002	-
Receipts (Subhead G.)	36,185,814
Expenditure	<u>36,185,814</u>
Balance at 31 December 2002	=

13 NATIONAL LOTTERY FUNDING

National Lottery Voted Funds - Payments in the year ended 31 December 2002

Payments	€
Grants for the provision of Sports and Recreational Facilities (Subhead C.1)	61,323,096
Irish Sports Council (Grant-in-Aid) (Subhead C.5)	<u>27,261,000</u>
Total	<u>88,584,096</u>

Grants for the Provision of Sports and Recreational Facilities (C.1)

Organisation	Area	Amount €
Ben Mulhall Memorial Park	Carlow	31,743
Carlow Lawn Tennis Club	Carlow	55,717
Clonmore GAA Club	Carlow	10,158
County Carlow RFC	Carlow	31,743
Mount Leinster Rangers GAA Club	Carlow	635
Myshall GAA Club	Carlow	43,960
Old Leighlin Sports Club	Carlow	66,344
Rathoe Sports and Recreation Centre	Carlow	14,167
Rathvilly GAA Club	Carlow	25,395
St. Mullin's GAA Club	Carlow	12,697
St. Patricks Boys Soccer Club	Carlow	31,743
St. Patrick's GAA Club	Carlow	69,199
Tullow Town AFC	Carlow	16,345
Ballinagh Sports and Leisure	Cavan	6,581
Belturbet GAA Club	Cavan	44,047
Belturbet Golf Club	Cavan	5,436
C.Y.M.S. St. Phelim's Branch	Cavan	2,267
Cavan Amateur Boxing Club	Cavan	5,000
Cavan Co. Board GAA	Cavan	120,625
Cavan RFC	Cavan	48,694
Corlough GAA Club	Cavan	34,991
Cornafean GAA Club	Cavan	19,606
Denn GAA Club	Cavan	19,046
Drumalee GAA Club	Cavan	71,917
Kildallan GAA Club	Cavan	122,441
Killinkere Basketball Club	Cavan	1,000
Killygarry GAA Club	Cavan	76,184
Kingscourt Harps GFC	Cavan	15,237
Kingscourt Stars GFC	Cavan	1,587
Knockbride GAA Club	Cavan	635
Lavey GAA Club	Cavan	25,395
Munterconnaught GAA Club	Cavan	1,587
Clare Scout Development	Clare	12,697
Clarecastle GAA Club	Clare	120,625
Coolmeen GAA Club	Clare	40,000
Cooraclare GAA Club	Clare	31,743
Corbally United FC	Clare	19,046
Corofin GAA Club	Clare	56,186
Cratloe Lawn Tennis Club	Clare	12,697
Crusheen GAA Club	Clare	5,600
Doonbeg Hall Committee	Clare	63,487
Ennis Lawn Tennis and Badminton Club	Clare	15,000
Ennis Town Council (Lees Road)	Clare	603,125
Ennistymon GAA Club	Clare	19,046
Kilfenora Heritage and Sports Association	Clare	20,000
Killaloe/Ballina Tennis Club	Clare	26,270
Kilmihill GAA Club	Clare	19,046
Kilmurray Ibrickane FC	Clare	25,395

Kilrush Shamrocks GAA Club	Clare	19,046
Lissycasey GAA Club	Clare	25,000
Newmarket on Fergus GAA Club	Clare	25,395
Newtown FC	Clare	24,125
Parteen St. Nicholas GAA Club	Clare	40,000
Ruan GAA Club	Clare	19,046
St. Joseph's Doora Barefield GAA Club	Clare	126,974
St. Kieran's Community Centre	Clare	12,697
The Banner GAA Club	Clare	49,145
Wolfe Tones GAA Club	Clare	50,790
Adrigole GAA Club	Cork	9,250
Ballinhassig Soccer Club	Cork	46,776
Ballinlough Pitch and Putt Club	Cork	5,000
Ballydesmond Community Centre	Cork	48,250
Bandon Town Park	Cork	40,140
Banteer Community Sportsfield	Cork	9,417
Bantry Blues GAA Club	Cork	15,945
Bantry Gunners FC	Cork	63,486
Bishopstown GAA Club	Cork	241,250
Blackrock GAA Club	Cork	433,886
Blarney GAA Club	Cork	25,395
Boherbue GAA Club	Cork	21,712
Buttervant GAA Club	Cork	63,487
Carbery Rangers GAA Club	Cork	95,230
Carrig na BhFear Community Association	Cork	12,062
Carrigaline Tennis Club	Cork	12,697
Carrigaline United AFC	Cork	33,511
Carrigtwohill Community	Cork	38,092
Castlemagner GAA Club	Cork	12,667
Castlemartyr GAA Club	Cork	10,104
Castletownsend Rowing Club	Cork	5,000
Catholic Young Mens Society	Cork	10,000
Charleville RFC	Cork	27,797
Churchtown Village Renewal	Cork	96,500
Clonakilty Community Sports Association	Cork	26,664
Cloyne GAA Club	Cork	120,625
Coachford AFC	Cork	24,126
Cobh Wanderers AFC	Cork	8,225
Colaiste Mhuire Sports Club	Cork	20,573
Colaiste Treasa/Kanturk Community Council	Cork	54,664
Cork Institute of Technology	Cork	19,046
Courtmacsherry Rowing Club	Cork	5,000
Cove Sailing Club	Cork	12,000
Crosshaven Pitch and Putt Club	Cork	5,000
Crosshaven RFC	Cork	20,000
Crosshaven Youth and Sports Club	Cork	7,599
Cullen GAA Club	Cork	25,395
Cullen Handball Club	Cork	15,000
Delaney's GAA Club	Cork	50,790
Diarmuid O Mathuna GAA Club	Cork	35,000
Donoughmore GAA Club	Cork	18,194
Douglas Pitch and Putt Club	Cork	19,046
Drimoleague Pitch and Putt Club	Cork	15,200
Drinagh Rangers FC	Cork	12,292
Dromahane Tennis Club	Cork	24,131
Dromina GAA Club	Cork	76,184
Dromtarriffe GAA Club	Cork	63,487
Dunmanway RFC	Cork	18,094
Erins Own GAA Club	Cork	45,315
ESB Pitch and Putt Club	Cork	17,125
Everton FC	Cork	12,697
Fermoy AFC	Cork	13,907
Fermoy Amateur Boxing Club	Cork	3,652
Fermoy GAA Club	Cork	25,395

Fermoy RFC	Cork	38,776
Fermoy Rowing Club	Cork	25,395
Fishermans Rowing Club	Cork	5,000
Gabriel Rangers GAA	Cork	29,609
Glanmire GAA Club	Cork	60,313
Glenlara GAA Club	Cork	25,395
Gratton United AFC	Cork	38,092
Inniscarra GAA Club	Cork	50,790
Irish Amateur Rowing Union	Cork	513,635
Kanturk GAA Club	Cork	25,395
Kilshannig Pitch and Putt Club	Cork	20,691
Kilworth GAA Club	Cork	30,000
Kiskeam GAA Club	Cork	36,254
Lakewood Athletic FC	Cork	63,487
Leap Community Council	Cork	47,500
Leeds AFC	Cork	63,486
Liscarroll GAA Club	Cork	51,975
Lower Aghada Tennis Club	Cork	48,250
Lyre Rovers FC	Cork	12,270
Mayfield GAA Club	Cork	422,187
Meelin GAA Club	Cork	1,270
Midleton Community Recreation Centre	Cork	42,750
Millstreet Park Committee	Cork	79,283
Monkstown Lawn Tennis Club	Cork	8,000
Moyross Rowing Club	Cork	5,000
Munster FA (Turners Cross)	Cork	63,487
Nemo Rangers GAA Club	Cork	126,972
Newtownshandrum GAA Club	Cork	48,250
O'Donovan Rossa GAA Club	Cork	57,138
Olympic Karate Club	Cork	47,740
Passage West Coastal Rowing Club	Cork	1,238
Rathpeacon GAA Club	Cork	10,692
Rockmount AFC	Cork	25,830
Rushbrook Lawn Tennis Club	Cork	48,250
Schull Yawl Rowing Club	Cork	5,000
Shandon/North Cathedral Community Association	Cork	635
Skibbereen Dynamos FC	Cork	48,251
Skibbereen Rowing Club	Cork	81,900
South Parish Community Association	Cork	26,244
St Finbarr's GAA Club	Cork	120,625
St. Colman's Amateur Boxing Club	Cork	4,900
St. Mary's AFC	Cork	88,882
St. Mary's GAA Club	Cork	25,252
St. Stephen's Pitch and Putt Club	Cork	18,094
Tower Community Development Association	Cork	25,395
Uibh Laoire GAA Club	Cork	36,187
Whitegate Yawl Rowing Club	Cork	5,000
Workmans Boat Club	Cork	1,376
Youghal AFC	Cork	3,174
Youghal Lawn Tennis Club	Cork	30,156
Youghal RFC	Cork	7,304
Aileach Youth and Community Centre	Donegal	180,937
Aughnish Road Residents Group	Donegal	70,790
Bonagee United FC	Donegal	42,446
Buncrana GAA Club	Donegal	6,349
Burnfoot Youth Club	Donegal	3,174
Cappry Rovers FC	Donegal	60,313
Castlefinn Celtic FC	Donegal	20,316
Castlefinn Partnership Initiative	Donegal	120,625
Clonmany Shamrocks Sport and Leisure	Donegal	50,490
Convoy Arsenal FC	Donegal	43,770
Conwal Sports and Leisure Club	Donegal	635
Coole Cranford Community Centre	Donegal	42,345

Culdaff Sports Committee	Donegal	2,539
Deele Community Sports Development	Donegal	84,444
Donegal Bay Sub Aqua Club	Donegal	12,697
Donegal Football League	Donegal	1,270
Drimarone Development Association	Donegal	45,174
Dunfanaghy Golf Club	Donegal	73,141
Finn Harps Cooperative Society Ltd.	Donegal	40,419
Four Masters GAA Club	Donegal	9,523
Glengad Community Association	Donegal	98,292
Illies Community Centre	Donegal	15,133
Kildrum Tigers FC	Donegal	101,579
Killea FC	Donegal	3,175
Kilmacrennan Community Hall	Donegal	150,781
Letterkenny and District Caledonian Band	Donegal	15,000
Letterkenny Community Youth Band	Donegal	10,000
Letterkenny Golf Club	Donegal	113,801
Letterkenny Regional Sports Centre	Donegal	378,910
Lifford Rifle Association	Donegal	4,444
Lifford/Clonleigh Resource Centre	Donegal	63,487
Loreto Community School, Milford	Donegal	31,743
Milford Hall Committee	Donegal	9,458
Moville GAA Club	Donegal	4,762
Naomh Chonail GAA Club	Donegal	21,005
Naomh Pádraig GAA Club	Donegal	56,829
Park Development Group/IRD Milford	Donegal	41,299
Ramelton Tennis Club	Donegal	18,134
Ramelton Town Band	Donegal	12,697
Raphoe Ladies Hockey Club	Donegal	2,273
Robert Emmets GAA	Donegal	76,184
Royal and Prior Comprehensive School	Donegal	4,762
Scoil Mhuire/Finn Valley AC	Donegal	28,500
St. Catherine's FC	Donegal	25,395
St. Johnston Cricket Club	Donegal	2,539
St. Johnston Orange Hall Bowling Club	Donegal	6,598
St. Michael's GAA Club Creeslough	Donegal	120,625
St. Nauls GAA Club	Donegal	3,350
St. Patrick's GAA Club (Malin)	Donegal	119,419
Swilly Rovers FC	Donegal	4,762
Tremone Youth and Recreation Ltd.	Donegal	36,000
Windyhall Community Group	Donegal	51,300
103rd CSI Dublin Scouting	Dublin	3,174
18th Dublin Santry Scout Group	Dublin	8,000
Adventure Sports Project	Dublin	31,743
Aughrim Street Parish Centre	Dublin	133,000
Ballymun Kickhams GAA Club	Dublin	285,000
Bay City Amateur Boxing Club	Dublin	1,300
Blackrock AC	Dublin	4,876
Bohemians FC	Dublin	104,726
Broadford Rovers FC	Dublin	5,714
C.P.M. Sports and Social Club	Dublin	11,400
Castle Celtic FC	Dublin	230
Clanna Gael Fontenoy GAA Club	Dublin	436,413
Clondalkin Gymnastics Club	Dublin	4,672
Clondalkin RFC	Dublin	1,778
Clondalkin Youth Band	Dublin	21,862
Clontarf Football Club	Dublin	120,625
Clontarf GAA Club	Dublin	72,375
Clontarf LTC	Dublin	30,156
Clontarf Rugby Club	Dublin	60,313
Commercial Rowing Club	Dublin	50,440
Commercial Hurling Club	Dublin	46,221
Coolmine RFC	Dublin	76,184
Craobh Chiaráin GAA Club	Dublin	180,938

Crumlin Boxing Club	Dublin	36,187
Crumlin GAA Club	Dublin	25,395
Cumann Luthchleas Gael (Croke Park)	Dublin	18,093,767
Curragh Sub-Aqua Club	Dublin	19,167
Cycling Ireland	Dublin	35,000
Dalymount Park (Bohemian FC)	Dublin	6,349
Donabate Portrane Community Club	Dublin	603,126
Donnybrook Scout Unit	Dublin	2,629
Drinnagh Boxing Club	Dublin	31,743
Drumcondra Active Retirement	Dublin	1,000
Dundrum Active Retirement Association	Dublin	635
Faughs GAA Club	Dublin	76,184
Finglas Sports Development Group	Dublin	9,270
Firhouse Community and Leisure Club	Dublin	6,349
Glasnevin Lawn Tennis Club	Dublin	19,312
Grange Woodbine Residents	Dublin	6,349
Greenhills Active Retirement Club	Dublin	2,000
Herberton Youth Development Group	Dublin	50,790
Howth Tae Kwon Do Club	Dublin	1,291
Huntstown Community Centre	Dublin	90,468
Irish Basketball Association	Dublin	224,084
Irish Hockey Association	Dublin	90,000
Irish Road Club	Dublin	20,000
Killinarden Community Council	Dublin	36,197
Kiltiernan Parish Lawn Tennis Club	Dublin	16,000
Larkview FC	Dublin	71,250
Lawrence O'Toole/St. Joseph's Pipe Band	Dublin	25,395
Leinster Football League	Dublin	64,792
Leinster Sports Club	Dublin	49,298
Leopardstown Tennis Club	Dublin	15,000
Liffey Valley Athletic Club	Dublin	2,400
Lourdes Youth and City Services	Dublin	2,197
Lucan Sarsfields	Dublin	361,875
Lusk Judo Kan	Dublin	5,000
Malahide United FC	Dublin	12,697
Market Area Youth Service Ltd	Dublin	12,697
Meadow Vale Tennis Club	Dublin	66,026
Mellowes BBS Football Club	Dublin	18,000
Naomh Barróg GAA Club	Dublin	180,937
National Boxing Stadium, IABA	Dublin	82,533
Navan Road Scout Unit	Dublin	7,193
Neilstown ABC	Dublin	10,158
Neptune Rowing Club	Dublin	318,027
Newcastle Lyons Development Trust	Dublin	4,761
North Dublin Schoolboy and Girls League	Dublin	157,916
North Dublin Schools Development	Dublin	280,994
Old Bawn Gymnastics Club	Dublin	5,079
Old County Pitch and Putt Club	Dublin	1,356
Parnells GAA Club	Dublin	60,000
Phibsboro Amateur Boxing Club	Dublin	12,697
Raheny United FC	Dublin	88,881
Rathgar Tennis and Bowling Club	Dublin	54,599
Rathmines Information Centre	Dublin	1,708
Scouting Ireland CSI 98th Dublin Skerries	Dublin	74,172
Seapoint Rugby Club	Dublin	57,000
Senior Comprehensive School - Ballymun	Dublin	2,298
Shankill Tennis Club	Dublin	13,967
Skerries Development and Community Association	Dublin	4,950
Skerries Town FC	Dublin	37,217
Slonepark Company (Shamrock Rovers)	Dublin	1,235,000
Sportslink	Dublin	950,000
St. John Bosco Youth Centre	Dublin	31,743
St. Brendan's Phoenix Park Hockey Club	Dublin	17,290

St. Brendan's United FC	Dublin	2,222
St. Brigid's Parish Resource Centre	Dublin	179,334
St. Finnian's GAA Club	Dublin	4,762
St. Joseph's Boys AFC	Dublin	681,563
St. Jude's GAA Club	Dublin	76,184
St. Luke's ABC	Dublin	12,062
St. Mary's GFC	Dublin	74,813
St. Mochta's Scout Unit	Dublin	6,032
St. Patrick's Athletic	Dublin	6,349
St. Patrick's Rowing Club	Dublin	54,281
St. Saviour's ABC	Dublin	23,200
St. Vincent's Hurling and Football Club	Dublin	314,730
Stars of Erin GAA Club	Dublin	10,160
Stratford Lawn Tennis Club	Dublin	60,000
Terenure Badminton Centre	Dublin	112,219
UCD Sports Department	Dublin	50,790
Wanderers GAA Club	Dublin	14,172
Wild Water Kayak Club	Dublin	2,539
Ballymun Comprehensive School	Dublin	10,399
Catholic Youth Care	Dublin	26,931
Clontarf Lawn Tennis Club	Dublin	1,587
Glasnevin Boxing Club	Dublin	15,000
Ahascragh Hurling Club	Galway	12,697
Ballygar District Co Ltd	Galway	237,500
Beagh GAA Club	Galway	5,079
Caherlestrane GAA Club	Galway	40,000
Colemanstown Utd FC	Galway	31,220
Creggs GAA Club	Galway	12,063
Dunmore Demesne Golf Club	Galway	6,855
Four Masters GAA Club	Galway	6,348
Galway Co. Show Ltd	Galway	4,000
Galway Judo Club	Galway	11,377
Glinsk Community Development Society Ltd	Galway	25,395
Gort GAA Club	Galway	63,487
Gort South Galway Community Leisure Centre	Galway	100,000
Headford GAA Club	Galway	36,187
Kilconieran Parish GAA	Galway	25,395
Killanan Community Centre	Galway	60,313
Kinvara GAA Club	Galway	48,000
Liam Mellowes GAA Club	Galway	24,125
Loughrea RFC	Galway	38,092
Mervue Utd FC	Galway	234,918
Miltown Community Council	Galway	88,882
Monivea RFC	Galway	60,313
Monvilla Abbeyknockmoy Football Club	Galway	635
Moylough Parish Sportsfield	Galway	8,888
Moyne Villa FC	Galway	5,079
Mullagh GAA Club	Galway	38,092
New Inn City Council	Galway	14,239
Oranmore Community Development	Galway	139,671
Oranmore Judo Club	Galway	12,697
Oughterard Boxing Club	Galway	7,618
Presentation College/Corrib RFC	Galway	3,809
Raford Riding Club	Galway	4,240
Renmore GAA Club	Galway	23,682
Salthill Community Centre	Galway	6,192
Salthill Devons FC	Galway	301,563
St. Bernard's United Soccer Club	Galway	14,250
St. Columba Hurling Club	Galway	4,000
St. Mary's GAA Club	Galway	94,762
St. Patrick's United AFC Ltd.	Galway	50,000
Tribesmen Rowing Club	Galway	31,743
Tuam Celtic Development	Galway	19,046

Tuam RFC	Galway	33,250
Tuam Stadium Development	Galway	10,812
Williamstown GAA Club	Galway	25,395
Kiltormer Community and GAA Club	Galway	17,100
Asdee Rovers FC	Kerry	19,438
Austin Stack Park	Kerry	44,964
Ballyheigue Community Centre Committee	Kerry	21,586
Ballymacelligot Handball Club	Kerry	4,696
Beaufort GAA Club	Kerry	49,706
Callinafercy Pier Rowing Club	Kerry	30,000
Camp Community Council	Kerry	17,777
Castlegregory GAA Club	Kerry	20,000
Cordal GAA Club	Kerry	45,000
Craobh Cumann Emmet	Kerry	90,000
Cromane GAA Club	Kerry	14,844
Derrynane GAA Club	Kerry	12,062
Dr. Crokes GAA Club	Kerry	53,104
Duagh Family Centre	Kerry	28,500
Duagh GAA Club	Kerry	25,395
Fossa GAA Club	Kerry	126,657
Intermediate School Kilorglin	Kerry	276,857
Keel GAA Club	Kerry	25,395
Kenmare Amateur Boxing Club	Kerry	1,000
Kerry District League	Kerry	193,290
Kilcolman Union of Parishes	Kerry	13,967
Kilcummin Recreation Hall	Kerry	19,046
Killarney Athletic AFC	Kerry	98,092
Killarney Celtic AFC	Kerry	48,250
Killoglin AFC	Kerry	2,540
Kilmoyley GAA Club	Kerry	19,046
Laune Rangers GAA Club	Kerry	8,904
Lispole GAA Club	Kerry	20,388
Listowel Community Centre Ltd	Kerry	31,744
Milltown/Castlemaine GAA	Kerry	28,613
Muckross Rowing Club	Kerry	15,011
Renard GAA Club	Kerry	12,697
Scartaglen GAA Club	Kerry	12,062
Sneem GAA Club	Kerry	25,395
Spa GAA Club	Kerry	108,403
St. Senan's GAA Club	Kerry	60,000
Templemore Rowing Club	Kerry	3,520
Tralee Dynamos	Kerry	36,505
Waterville GAA Club	Kerry	12,697
Ratoo Rovers FC	Kerry	12,400
Ardclough GAA Club	Kildare	391,676
Athy Community Sports Project	Kildare	3,606
Athy Lawn Tennis Club	Kildare	50,790
Ballymore Eustace GAA Club	Kildare	39,737
Ballyoulster United AFC	Kildare	64,536
Ballyteague GAA Club	Kildare	40,429
Caragh Sports and Social Club	Kildare	41,301
Clane GAA Club	Kildare	53,118
Clane RFC	Kildare	38,092
Clane Tennis Club	Kildare	31,743
Coill Dubh Residents Association	Kildare	48,418
Eadestown GAA Club	Kildare	90,243
Edenderry RFC	Kildare	50,790
Johnstownbridge GAA	Kildare	132,599
Kilcock GAA Club	Kildare	241,250
Kilcullen Boxing Club	Kildare	3,809
Kilcullen Community Centre	Kildare	236,250
Kilcullen GAA Club	Kildare	120,625
Kildare Town AFC	Kildare	31,320

Kill GAA Club	Kildare	230,265
Maynooth Town FC	Kildare	53,733
McDonagh Pitch and Putt Club	Kildare	12,697
Moorefield GAA Club	Kildare	16,286
Naas Athletic Club	Kildare	10,830
Naas Sub-Aqua Club	Kildare	15,000
Newbridge Town FC	Kildare	256,823
Newbridge/Curragh Old Kilcullen RFC	Kildare	25,900
Panters Gymnastics Club	Kildare	6,349
Rathangan GAA Club	Kildare	30,000
Rathcoffey GAA Club	Kildare	39,661
Salmon Leap Canoe Club	Kildare	18,729
St. David's Amateur Boxing Club	Kildare	2,539
St. Laurence's GAA Club	Kildare	25,395
St. Mary's GAA Club	Kildare	359,221
St. Wolstan's Community School	Kildare	317,435
Ballyfoyle/Johnstown Gymkhana	Kilkenny	3,500
Castlecomer Golf Club	Kilkenny	79,994
Clara GAA Club	Kilkenny	50,790
Cloneen Hurling Club	Kilkenny	54,281
Erin's Own GAA Club	Kilkenny	60,313
Galmoy GAA and Sportsfield Development Committee	Kilkenny	2,156
Glenmore GAA Club	Kilkenny	41,500
Kilkenny City FC	Kilkenny	116,980
Kilkenny County Board (Nowlan Park)	Kilkenny	3,174
Laois Kilkenny Carlow Boxing Board	Kilkenny	1,270
Piltown AFC	Kilkenny	2,539
Piltown Basketball and Tennis Club	Kilkenny	12,697
St. Lachtain's GAA Club	Kilkenny	23,750
Thomastown Paddlers	Kilkenny	1,500
Urlingford Sports and Leisure	Kilkenny	60,313
Abbeyleix Park Development Committee	Laois	15,208
Abbeyleix Soccer Club	Laois	6,349
Arles/Kilcruise GAA Club	Laois	25,395
Ballyfin GAA Club	Laois	2,095
Ballypickas GAA Club	Laois	25,395
Clough/Ballacolla GAA	Laois	12,062
Durrow Community Centre	Laois	36,185
Harps GAA Club	Laois	30,792
Killenard Community Centre	Laois	25,395
Laois Kilkenny Carlow Boxing Board	Laois	1,270
Laois Recreation and Sports Forum	Laois	3,809
Mountmellick Juvenile Soccer Club	Laois	4,000
O'Moore Park	Laois	361,875
Park/Ratheniska GAA Club	Laois	1,587
Portarlinton GAA Club	Laois	6,349
Portlaoise Hockey Club	Laois	25,395
Portlaoise Soccer Club	Laois	43,512
Sliabh Bloom GAA Club	Laois	5,088
St. Brigid's and St. Paul's Development Community	Laois	6,791
St. Peter's Pipe Band	Laois	4,122
Stradbally GAA Club	Laois	3,097
Acres Amenity Committee	Leitrim	7,520
Aughnasheelin GAA Club	Leitrim	47,000
Aughawillan GAA Club	Leitrim	19,046
Ballinamore Golf Club	Leitrim	40,000
Bee Park Resource Centre	Leitrim	96,500
Bornacoola GAA Club	Leitrim	18,094
Drumkerrin GAA Club	Leitrim	24,125
Eslin GAA Club	Leitrim	25,395
Fenagh St. Caillin's GAA Club	Leitrim	952
Gortletteragh GAA Club	Leitrim	2,222
Kiltohart Development Group	Leitrim	30,156

Kiltubrid Parish Development	Leitrim	14,126
Leitrim County Board (Pairc Mac Diarmada)	Leitrim	120,625
Manorcunningham Development Association	Leitrim	9,523
Manorhamilton Community Tennis	Leitrim	6,510
Mohill Basketball Club	Leitrim	1,905
St. Mary's Hall Committee	Leitrim	12,697
Abbeyfeale Handball Club	Limerick	17,776
Abbeyfeale United FC	Limerick	95,000
Askeaton GAA Club	Limerick	18,200
Athea United AFC	Limerick	14,330
Ballingarry AFC	Limerick	4,523
Ballingarry GAA Club	Limerick	38,092
Ballylanders Soccer Club	Limerick	1,122
Bruff Rugby Football Club	Limerick	36,188
Caherline GAA Club	Limerick	12,063
Claughan GAA Club	Limerick	72,375
Con Colbert Community Hall	Limerick	100,666
Feohanagh-Castlemahon GAA Club	Limerick	10,000
Galbally GAA Club	Limerick	44,441
Glin Community Hall	Limerick	9,500
Glin Rovers Soccer Club	Limerick	54,281
Herbertstown Development Association	Limerick	32,858
Hyde Rangers FC	Limerick	5,944
Kilcornan Community Council	Limerick	4,570
Killeaney AFC	Limerick	2,920
Kilmallock GAA Club	Limerick	20,455
Kilmallock United FC	Limerick	12,063
Knockaderry Cloncagh Community Council	Limerick	2,997
Knockainey Sportsfield Co-op	Limerick	65,730
Knocklong Development Association	Limerick	25,996
Limerick County Board (Neville Park)	Limerick	250,000
Monagea GAA Club	Limerick	4,185
Mungret Regional FC	Limerick	14,000
Murroe AFC	Limerick	55,187
Murroe Boher GAA Club	Limerick	13,112
National Coaching and Training Centre	Limerick	126,974
Newcastlewest GAA Club	Limerick	40,000
Newcastlewest RFC	Limerick	38,000
Pallaskenry GAA Club	Limerick	3,222
Rathkeale Boxing Club	Limerick	15,488
Regional United AFC	Limerick	48,250
Southhill Weight and Power Lifting Club	Limerick	4,000
St Kieran's GAA Club	Limerick	635
St. Mary's RFC	Limerick	78,724
St. Patrick's GAA Club	Limerick	31,743
Templeglantine GAA Club	Limerick	26,382
Tournafulla Development Association	Limerick	22,855
Young Munster RFC	Limerick	126,974
Ballymahon GAA Club	Longford	38,092
Carrickedmond Parish Hall	Longford	19,046
Clonguish GAA Club	Longford	48,250
Clonguish Ladies GAA Club	Longford	1,270
Co. Longford Schools Soccer League	Longford	1,796
Dromard GAA Club	Longford	38,092
Edgeworthstown Development Association	Longford	25,395
Fr. Manning Gaels GAA Club	Longford	78,092
Grattan Og GAA Club	Longford	50,790
Kenagh and District Gun Club	Longford	6,349
Legan Sarsfields GAA Club	Longford	63,487
Longford Co. Board GAA (Pearse Park)	Longford	126,974
Longford Slashers GAA Club	Longford	20,000
Longford Town FC	Longford	9,523
Lough Ree Athletic Club	Longford	12,697

Newtowncashel Community Group	Longford	17,708
St. Columba's GAA Club	Longford	21,448
St. Patrick's GAA Club	Longford	12,697
Albion Rovers FC	Louth	82,946
Drogheda Boxing Club	Louth	11,065
Dundalk Young Irelands GFC	Louth	48,000
Geraldines GFC	Louth	50,790
Glenmuir United Football Club	Louth	38,092
Holy Family Boxing Club	Louth	1,905
Ionad na nDaoine an tSlanaitheora Teoranta	Louth	24,125
Kilcurry Community Development Co. Ltd.	Louth	96,500
Lannleire District Recreation Centre	Louth	11,326
Mattock Rangers GFC	Louth	77,884
Naomh Fionnbarra GFC	Louth	48,251
Naomh Martin GFC	Louth	2,539
Omeath Sports Club	Louth	21,192
Quay Celtic FC	Louth	63,092
Ravensdale Sports Club	Louth	27,900
St. Fechin's GAA Club	Louth	50,790
St. Gerard's Athletic Club	Louth	2,611
St. Kevin's GFC	Louth	11,425
St. Mary's GFC	Louth	76,184
St. Nicholas GFC	Louth	47,500
St. Patrick's GFC	Louth	174,906
St. Paul's Table Tennis Club	Louth	1,000
St. Peter's AC	Louth	6,349
Stabannon Parnells GFC	Louth	12,778
Westerns GFC	Louth	12,697
Ardnaree Sarsfields GAA	Mayo	33,048
Ballina Sports and Leisure Centre	Mayo	460,746
Ballina Stephenites GAA Club	Mayo	126,974
Ballina Tennis Club	Mayo	25,639
Ballinrobe Golf Club	Mayo	38,000
Ballyheane AFC	Mayo	23,950
Ballyheane Leisure Centre	Mayo	24,300
Ballyvary-Keellogues Development Company	Mayo	36,187
Bohola Moy Davitts GAA Club	Mayo	48,250
Carracastle Fife and Drum Band	Mayo	1,040
Castlebar Golf Club	Mayo	63,487
Claremorris Athletic Club	Mayo	82,474
Claremorris Tennis Club	Mayo	95,230
Connaught Amateur Boxing Board	Mayo	5,000
Glenans Irish Sailing Club	Mayo	40,000
Grainne Uaile Sub Aqua Club	Mayo	27,697
Kilmaine Community Centre	Mayo	76,000
Lacken Sports and Recreation Association	Mayo	190,460
Lacken United FC	Mayo	37,700
Mayo Association Football League	Mayo	2,540
Mayo Wheelers Cycling Club	Mayo	3,000
Moygownagh Community and GAA Club	Mayo	58,018
Peake Community Sportsfield	Mayo	49,400
Snugboro Football Club	Mayo	40,630
St. Coman's GAA Club	Mayo	37,240
Westport Rugby Club	Mayo	48,251
Ashbourne RFC	Meath	50,790
Ballinlough GAA Club	Meath	22,373
Boardsmill GAA Club	Meath	38,092
Bohermeen Development Committee	Meath	47,500
Cushinstown Athletic Club	Meath	17,105
Duleek AFC	Meath	25,695
Dunboyne AFC	Meath	47,500
Dunboyne Tennis Club	Meath	12,697
Killyon Hurling Club	Meath	23,632
Kiltale GAA Club	Meath	32,898

Knockharley Cricket Club	Meath	52,956
Meath and District Soccer League	Meath	4,127
Meath Hill GAA Club	Meath	36,175
Navan Boxing Club	Meath	2,539
Navan Road Club	Meath	9,520
Navan Tennis Club	Meath	7,938
Ratoath Harps FC	Meath	31,404
Royal Meath Pitch and Putt Club	Meath	19,046
Simonstown Gaels GAA Club	Meath	299,206
Skryne GAA Club	Meath	81,263
St. Andrew's Athletic Club	Meath	12,924
St. Colmcille's GAA Club	Meath	50,429
Summerhill GAA Club	Meath	6,032
Trim Pitch and Putt Club	Meath	8,888
Wilkinstown Community Centre	Meath	12,062
Aghabog GFC	Monaghan	25,395
Ballybay Pearse Bros Football Club	Monaghan	38,092
Carrickroe Community Centre	Monaghan	635
Clones Community and Social Club	Monaghan	61,750
Clones Golf Club	Monaghan	50,790
Clontibret Community Centre Ltd.	Monaghan	18,894
Clontibret O'Neills GFC	Monaghan	53,174
Currin GFC	Monaghan	76,184
Donagh Parish Finance and Maintenance Committee	Monaghan	76,184
Doohamlet Sport Development Committee	Monaghan	45,000
Emyvale GAA Club	Monaghan	48,250
Latton O'Rahillys GFC	Monaghan	95,865
Oram GFC	Monaghan	4,995
Scotstown GFC	Monaghan	63,487
St. Mary's Park Development Community	Monaghan	46,440
Tyholland Community Sports Complex	Monaghan	1,905
Tyholland GAA Club	Monaghan	25,395
Ballycumber GAA Club	Offaly	13,291
Ballyfore GAA Club	Offaly	30,156
Birr Wilmer Tennis Club	Offaly	30,635
Bracknagh GAA Club	Offaly	9,500
Clara GAA Club	Offaly	50,790
Clara Handball Club	Offaly	50,790
Clara Town AFC	Offaly	60,122
Coolderry GAA Club	Offaly	25,395
Crinkle GAA Club	Offaly	15,215
Derry Rovers FC	Offaly	17,280
Drumcullen GAA Club	Offaly	1,270
Edenderry Town FC	Offaly	67,251
Ferbane GAA Club	Offaly	40,950
Gallen Utd Soccer Club	Offaly	50,790
Kilcormac/Killonghey GAA	Offaly	19,046
Leamore Leabeg Boora Community Development Group	Offaly	1,730
Offaly Rowing Club	Offaly	41,247
Shamrocks GAA Club	Offaly	95,000
St. Broughan's Boxing Club	Offaly	3,809
St. Columba's GAA Club	Offaly	41,901
St. Mary's Youth Centre	Offaly	3,809
St. Sarans/Belmont GAA Club	Offaly	1,587
Tubber GAA Club	Offaly	63,430
Tullamore GAA Club	Offaly	126,974
Tullamore Pitch and Putt Club	Offaly	6,349
Walsh Island GAA Club	Offaly	48,250
Ard Na Seaghsa	Roscommon	19,046
Ballingare Development Association	Roscommon	19,536
Ballmaneen GAA Club	Roscommon	10,883
Ballyforan Community Hall	Roscommon	19,046

Boyle Community Tennis Association	Roscommon	2,184
Carrick-on-Shannon Golf Club	Roscommon	180,937
Culeen Hall Committee	Roscommon	12,697
Dolphin Sub Aqua Club	Roscommon	25,000
Granlahon Community Centre	Roscommon	25,395
Kilbride Community Centre	Roscommon	31,744
Kilbride GAA Club	Roscommon	120,625
Lisnamult Tenants Residents Association	Roscommon	50,790
Loughlynn Parish Community Centre	Roscommon	60,313
Rahara Rovers FC	Roscommon	16,000
Roscommon County Board (Hyde Park)	Roscommon	361,876
Shannon Gaels GFC	Roscommon	635
Skyvalley Rovers FC	Roscommon	12,697
St. Barry's GFC	Roscommon	50,790
St. Brigids GAA and Social Club	Roscommon	21,000
St. Coman's Handball Club	Roscommon	31,743
St. John's Athletic FC	Roscommon	508
Taughmaconnell Sports Coalition	Roscommon	24,079
Tulsk Action Group Handball Club	Roscommon	31,743
Aclare Development Co. Ltd.	Sligo	476
Ballymote Golf Club	Sligo	56,700
Ballymote Handball and Racquetball Club	Sligo	8,794
Castleconnor GAA Club	Sligo	6,608
Collooney Handball Club	Sligo	11,230
Coolaney Development Co. Ltd.	Sligo	14,000
Drumcliffe/Rosses Point GAA Club	Sligo	10,158
Easkey GAA Club	Sligo	24,125
Enniscrone/Kilglass GAA Club	Sligo	63,487
Fr. Kevin Brehony Memorial Park	Sligo	37,947
Gurteen Community Games	Sligo	38,092
Kevinsfort Sports Development	Sligo	120,625
Kilglass/Enniscrone Utd AFC	Sligo	952
Markievicz Park, Sligo Co. Board	Sligo	9,523
Mullaghmore Sailing Centre	Sligo	19,139
Oxfield Playing Grounds	Sligo	15,237
Sligo Rovers (Showgrounds)	Sligo	120,625
Sligo Yacht Club	Sligo	24,000
St. John's Community Development Association	Sligo	28,572
St. Mary's GAA Club	Sligo	63,487
St. Michael's Park Committee	Sligo	3,587
Tubbercurry GAA Club	Sligo	76,184
St. Josephs/Caltry Community Park	Sligo	10,158
Ardfinnan Community Council	Tipperary	25,395
Ballina GAA Club	Tipperary	88,882
Ballyeighan Cricket Club	Tipperary	6,349
Ballypatrick Sports Centre	Tipperary	19,000
Borrisokane Pitch and Putt Club	Tipperary	31,743
Canon Hayes Recreation Centre	Tipperary	76,182
Cappawhite Community Centre	Tipperary	301,563
Carrig and Riverstown GAA Club	Tipperary	6,647
Clonmel RFC	Tipperary	76,000
Cumann Ri Cormaig GAA Club	Tipperary	60,313
Dermot O'Hurley Pipe Band	Tipperary	6,349
Emly Tennis Club	Tipperary	12,697
JK Brackens GAA Club	Tipperary	38,092
Kildangan GAA Club	Tipperary	15,408
Kilfeacle Community Association	Tipperary	7,365
Kilsheelan Tennis Club	Tipperary	12,232
Lattin Cullen GAA Club	Tipperary	33,489
Lough Derg Sub Aqua Club	Tipperary	20,000
Moyne Templetuohy GAA Club	Tipperary	2,222
Nenagh Allweather Pitch Community	Tipperary	9,836
New Inn Community Centre	Tipperary	8,044

Newcastle GAA Club	Tipperary	68,415
Puckane and District Tennis Club	Tipperary	7,618
Rahealty Kickhams GAA Club	Tipperary	12,697
Rearcross FC	Tipperary	32,855
Roscrea RFC	Tipperary	5,964
Scoil Ruain Parents Association	Tipperary	23,917
Silvermines GAA Club	Tipperary	57,138
Templemore Athletic Club	Tipperary	46,550
Thomas McDonagh Park Community	Tipperary	53,565
Tipperary County Camogie Board	Tipperary	40,631
Tipperary Town Athletic Club	Tipperary	24,125
Two Mile Borris/St. Kevin's FC	Tipperary	84,000
Workmans Boat Club Clonmel	Tipperary	24,018
Ardmore GAA Club	Waterford	2,222
Ballinroad AFC	Waterford	22,500
Ballyduff Soccer Club	Waterford	12,150
Ballygunner GAA Club	Waterford	38,092
Brideview United AFC	Waterford	22,855
Children's Group Link	Waterford	45,076
Dungarvan Utd FC	Waterford	78,406
Dunhill GAA Club	Waterford	2,539
Friary Abbeyside Handball Club	Waterford	120,625
Geraldines GAA Club	Waterford	28,500
Kilgobnet Sports Club	Waterford	12,697
Kilure/Sacred Heart GAA Club	Waterford	4,562
Newtown/Ballydurn GAA Club	Waterford	25,355
Portlaw Utd AFC	Waterford	9,991
Seaview Celtic	Waterford	34,174
Southend United Football Club	Waterford	42,218
St. Paul's Boxing Club	Waterford	3,851
Stradbally GAA Social Centre	Waterford	25,395
Tallow Hurling and Football Club	Waterford	26,143
Tramore Association Football Club	Waterford	163,569
Tramore Boxing Club	Waterford	5,079
Villa Football Club	Waterford	125,191
Waterford Boat Club	Waterford	31,340
Waterford Contract Bridge Centre	Waterford	70,000
Waterford Rugby Club	Waterford	48,251
Athlone Lawn Tennis Club	Westmeath	25,000
Athlone Rugby Football Club	Westmeath	310,181
Athlone Tennis Club	Westmeath	19,046
Boher Hall Community Development	Westmeath	20,000
Bunbrosna GAA Club	Westmeath	635
Carraig Canoe Club	Westmeath	6,349
Castledaly Community Development Association	Westmeath	30,690
Castlepollard Hurling Club	Westmeath	35,553
Castletown-Geoghegan Hurling Club	Westmeath	19,196
Caulry GAA Club Mount Temple	Westmeath	50,000
Cullion Hurling Club	Westmeath	38,092
Custume Pitch and Putt Club	Westmeath	2,540
Doon GAA Club	Westmeath	9,910
Mullingar Athletic Football Club	Westmeath	89,923
Mullingar Sub-Aqua Club	Westmeath	12,697
Portlick Scouts	Westmeath	20,000
Rathowen City Development Co. Ltd	Westmeath	23,864
Rathowen Community Development Co. Ltd.	Westmeath	1,587
Ringtown Hurling Club	Westmeath	25,393
Rosemount Community Centre Ltd.	Westmeath	14,292
Rosemount GAA Club	Westmeath	2,413
St. Francis Football Club	Westmeath	60,313
St. James Hall Kilbeggan	Westmeath	952
St. Peter's Schoolboys FC	Westmeath	60,313
Temple Villa AFC	Westmeath	26,309
Tubberclair GAA Club	Westmeath	31,743

Tyrellspass GAA Club	Westmeath	106,070
Westmeath Co. Board (Cusack Park)	Westmeath	250,000
Adamstown Community Centre	Wexford	48,251
Adamstown Vocational School	Wexford	65,790
All Blacks FC	Wexford	48,250
Ballygarrett Réalt na Mara	Wexford	41,012
Ballyhogue GAA Club	Wexford	76,184
Ballyoughter GAA Club	Wexford	8,888
Bunclody AFC	Wexford	101,579
Crossabeg AFC	Wexford	41,743
Curracloe United AFC	Wexford	113,048
DMP Athletics Club	Wexford	508
Edermine Rowing Club	Wexford	2,539
Enniscorthy Town Football Club	Wexford	22,800
Glynn Barntown GAA Club	Wexford	25,395
Gorey RFC	Wexford	24,125
Gorey Tennis Club	Wexford	12,697
Gusserane Handball and Racquetball Club	Wexford	512
Gusserane O'Rahilly's GAA Club	Wexford	66,344
Halfway House/Bunclody GAA Club	Wexford	101,579
Hillbrook Lawn Tennis Club	Wexford	47,620
New Ross and District Pipe Band	Wexford	15,000
New Ross Boat Club	Wexford	6,349
New Ross Celtic AFC	Wexford	28,350
New Ross FCA Pipe Band	Wexford	4,921
Newbawn Community Sportsground Centre	Wexford	6,349
Oulart Community Centre Ltd.	Wexford	25,385
Our Ladys Island GAA Club	Wexford	8,888
Ramsgrange Parish Committee	Wexford	8,888
Rosslare Rangers	Wexford	63,487
Sacre Coeur ABC	Wexford	18,094
St. Cormacs AFC	Wexford	47,500
St. John's Volunteers	Wexford	50,790
St. Patrick's Pitch and Putt Club	Wexford	5,000
Wexford CBS Amateur Boxing Club	Wexford	1,460
Wexford GAA County Board	Wexford	482,500
Wexford Wanderers RFC	Wexford	2,590
An Tochar GAA Club	Wicklow	95,000
Annacurra GAA Club	Wicklow	29,204
Arklow Community Games	Wicklow	5,000
Arklow Geraldines/Ballymoney GAA Club	Wicklow	50,000
Arklow Lawn Tennis Club	Wicklow	25,000
Arklow Rowing Club	Wicklow	14,399
Arklow Town AFC	Wicklow	14,248
Arklow Town Boxing Club	Wicklow	27,563
Arklow Town FC	Wicklow	3,809
Avondale GAA Club	Wicklow	21,027
Baltinglass GAA Club	Wicklow	150,781
Bray Bowling Club	Wicklow	3,350
Bray Wanderers AFC	Wicklow	120,625
Eire Og GAA Club	Wicklow	12,093
Glendalough and District Development Association	Wicklow	54,281
Grangecon Boxing Club	Wicklow	5,578
Grangecon Community Association	Wicklow	14,250
Kilcoole Hall Committee	Wicklow	17,927
Kilmacanogue GAA Club	Wicklow	79,489
Rathnew GAA Club	Wicklow	6,080
Shillelagh United AFC	Wicklow	2,793
St. Anthony's Kilcoole FC	Wicklow	120,604
Valleymount GAA Club	Wicklow	40,212
Wicklow Rowing Club	Wicklow	6,490

Total

61,323,096

14 STOCKS

Stocks at 31 December 2002 comprise:	€000
Stationery	55
IT Consumables	12
Publications	<u>15</u>
	<u>82</u>

15 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Tax and PRSI	3
Withholding Tax	<u>50</u>
	<u>53</u>

PHILIP FURLONG
Accounting Officer
 DEPARTMENT OF ARTS, SPORT AND TOURISM
 31 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Arts, Sport and Tourism for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL
 Comptroller and Auditor General
 10 September 2003

DEFENCE

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1 SALARIES, WAGES AND ALLOWANCES	15,587	14,876	-
A.2 TRAVEL AND SUBSISTENCE	449	438	4
A.3 INCIDENTAL EXPENSES	589	377	19
A.4 POSTAL AND TELECOMMUNICATIONS SERVICES	610	662	34
A.5 OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	1,547	1,453	(79)
A.6 OFFICE PREMISES EXPENSES	1,274	836	72
A.7 CONSULTANCY SERVICES	25	34	-
DEFENCE FORCES			
B. PERMANENT DEFENCE FORCE PAY	368,332	362,707	-
C. PERMANENT DEFENCE FORCE ALLOWANCES	48,229	40,047	-
D. RESERVE DEFENCE FORCE PAY, ETC.	11,139	10,499	-
E. CHAPLAINS AND OFFICIATING CLERGYMEN - PAY AND ALLOWANCES	1,067	973	-
F. CIVILIANS ATTACHED TO UNITS: PAY, ETC.	35,382	31,957	-
G. DEFENSIVE EQUIPMENT	41,972	41,108	(16,100)
H. AIRCRAFT	41,799	38,468	(13,749)
I. MILITARY TRANSPORT	12,287	11,675	157
J. SHIPS AND NAVAL EQUIPMENT	11,042	11,097	(775)
K. BARRACK EXPENSES & ENGINEERING EQUIPMENT	14,420	15,992	379
L. BUILDINGS	26,958	35,578	106
M. ORDNANCE, CLOTHING AND CATERING	15,470	15,526	760
N. COMMUNICATIONS & INFORMATION TECHNOLOGY	8,940	9,359	635
O. MILITARY TRAINING	3,055	4,279	(1,350)
P. TRAVEL AND FREIGHT SERVICES	2,810	3,704	162
Q. MEDICAL EXPENSES	2,800	2,919	91
R. LANDS	1,442	1,621	56
S. EQUITATION	1,077	1,153	(221)
T. COMPENSATION	62,518	42,787	1,204
U. MISCELLANEOUS EXPENSES	2,907	2,689	36
V. BARRACKS REINVESTMENT PROGRAMME	23,473	16,000	-
OTHER SERVICES			
W. CIVIL DEFENCE	4,257	4,293	(39)
X. IRISH RED CROSS SOCIETY (GRANT-IN-AID)	805	805	-
Y. COISTE AN ASGARD (GRANT-IN-AID) (NATIONAL LOTTERY FUNDED)	<u>625</u>	<u>625</u>	-
Gross Total	762,887	724,537	(28,598)
<i>Deduct :-</i>			
Z. APPROPRIATIONS-IN-AID	<u>8,116</u>	<u>11,619</u>	<u>9,248</u>
Net Total	<u>754,771</u>	<u>712,918</u>	<u>(37,846)</u>
SURPLUS TO BE SURRENDERED	€41,852,728		

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

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICES

Stocks are valued at their most recent purchase price.

Military and Civil Defence equipment is depreciated using the straight line method with a residual value.

A detailed register is maintained of lands and buildings administered by the Department. However, as valuations for all of these properties are not available, they are not included in the Statement of Capital Assets (Note 4).

2 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			712,918
Changes in Capital Assets			
Purchases Cash	(54,579)		
Depreciation	28,245		
Loss on Disposals	<u>7,602</u>	(18,732)	
Assets under Development			
Cash Payments		(41,869)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(33,555)		
Increase in Stock	<u>(73)</u>	<u>(33,628)</u>	<u>(94,229)</u>
Direct Expenditure			618,689
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	5,698		
Notional Rents	<u>4,162</u>		<u>9,860</u>
Operating Cost			<u>628,549</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 4)			338,302
Assets under Development (Note 5)			<u>25,672</u>
			363,974
Current Assets			
Stocks (Note 16)		95,684	
Prepayments ¹		35,822	
Accrued Income		9,252	
Other Debit Balances: Suspense ²		4,522	
PMG Balance	33,046		
Orders Outstanding	<u>(34,396)</u>	<u>(1,350)</u>	
Total Current Assets		<u>143,930</u>	
Less Current Liabilities			
Accrued Expenses		7,224	
Deferred Income		4	
Other Credit Balances:			
Suspense	85		
Payroll Deductions	239		
Due to State (Note 17)	<u>595</u>	919	
Net Liability to the Exchequer (Note 6)		<u>2,253</u>	
Total Current Liabilities		<u>10,400</u>	
Net Current Assets			<u>133,530</u>
Net Assets			<u>497,504</u>

Notes:

1. Includes downpayments of €15m for trainer aircraft and €14m for armoured personnel carriers.
2. Payroll, bank and other balances.

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002¹

	Military Equipment €000	Civil Defence Equipment €000	Office/IT Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2002 ²	452,601	8,959	27,463	21,464	510,487
Additions	51,492	970	2,379	575	55,416
Disposals	<u>(14,738)</u>	-	<u>(876)</u>	<u>(3,821)</u>	<u>(19,435)</u>
Gross Assets at 31 December 2002	<u>489,355</u>	<u>9,929</u>	<u>28,966</u>	<u>18,218</u>	<u>546,468</u>
Accumulated Depreciation					
Opening Balance at 1 January 2002 ²	154,679	5,328	20,225	11,522	191,754
Depreciation for the year	24,334	794	2,906	211	28,245
Depreciation on Disposals	<u>(9,066)</u>	-	<u>(856)</u>	<u>(1,911)</u>	<u>(11,833)</u>
Cumulative Depreciation at 31 December 2002	<u>169,947</u>	<u>6,122</u>	<u>22,275</u>	<u>9,822</u>	<u>208,166</u>
Net Assets at 31 December 2002	<u>319,408</u>	<u>3,807</u>	<u>6,691</u>	<u>8,396</u>	<u>338,302</u>

Notes:

1. The Department of Defence administers land (approx. 20,300 acres) and buildings at 102 different locations, as well as 35 houses and 12 apartments outside of barracks which serve as married quarters. Most of these quarters are at present in the process of being sold to their occupants. As indicated in Note 1 land and buildings are not included in this statement.

2. Opening balances have been adjusted to include Furniture and Fittings held by the Defence Forces.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2002

	In-house Computer Applications €000	Construction Contracts €000	Totals €000
Amounts brought forward at 1 January 2002	343	15,455	15,798
Cash Payments for the Year	793	41,076	41,869
Transferred to Assets Register ¹	(887)	(31,108)	(31,995)
Amounts carried forward at 31 December 2002	<u>249</u>	<u>25,423</u>	<u>25,672</u>

Note:

1. Notional transfer only. 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 2002

	€000	€000
Surplus to be surrendered		41,853
Exchequer Grant Undrawn		<u>(39,600)</u>
Net Liability to the Exchequer		<u>2,253</u>
Represented by:		
Debtors		
Net PMG position and cash	(1,350)	
Debit Balances: Suspense	<u>4,522</u>	3,172
Creditors		
Due to State	(595)	
Credit Balances: Suspense and payroll deductions	<u>(324)</u>	<u>(919)</u>
		<u>2,253</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
Sale of Property	13,762,935
Conscience Money	1,800

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	212	The savings arose because the anticipated relocation of Civil Defence Branch of the Department to Roscrea did not go ahead in 2002.
A.6.	438	The savings arose because the anticipated relocation of Civil Defence Branch of the Department to Roscrea did not go ahead in 2002.
C.	8,182	The saving is due mainly to a reduction in the number of troops serving on overseas missions resulting in lower expenditure on overseas allowances.
D.	640	The saving is due to the number of Reserve personnel who attended annual training being less than anticipated.
E.	94	The saving is due to the number of Chaplains being less than anticipated and a reduced requirement for substitute clergymen.
F.	3,425	The saving is mainly due to delays in recruitment.
H.	3,331	The saving is due mainly to the cancellation of the tender competition for helicopters, and reduced expenditure on maintenance and fuel.
K.	(1,572)	The excess is due to increased costs of waste disposal and utilities, and to the cost of furniture and fittings for new buildings.
L.	(8,620)	This excess was largely offset by planned savings under subhead V. Additional non-capital expenditure arose due to some projects progressing faster than anticipated.
O.	(1,224)	The excess is due mainly to higher than anticipated expenditure on the upgrading of training facilities and equipment.
P.	(894)	The excess is due mainly to an increase in foreign travel costs associated with overseas Peace Support Operations and retrospective increases in certain travelling allowances.
R.	(179)	The excess is due to delays in completing the sale of two former army barracks which resulted in higher security costs.
S.	(76)	The excess is due to increased costs associated with the upkeep of horses and to the expense of participation in additional international events.
T.	19,731	Expenditure under this subhead is subject to a number of unpredictable variables, including the number of awards and settlements.
U.	218	This subhead covers a wide variety of miscellaneous expenses which are difficult to estimate accurately. The saving is due mainly to the cost of free legal aid being less than anticipated.
V.	7,473	Planned savings under this subhead were used to fund additional capital spending under subhead L.

9 APPROPRIATIONS-IN-AID

	€	Estimated €	Realised €
1 Receipts from United Nations in respect of overseas allowances, stores, etc.		2,000,000	5,172,864
2 Receipts from EU in respect of fishery protection costs		350,000	220,763
3 Receipts from banks in respect of cash escort services		2,857,000	2,856,911
4 Receipts from occupation of official quarters		254,000	217,118
5 Receipts from rations on repayment		1,143,000	1,203,717
6 Receipts from other issues on repayment		127,000	82,619
7 Receipts for barrack services		13,000	3,258
8 Receipts on discharge by purchase		102,000	82,807
9 Lands and premises :-			
(1) Rents, etc.	374,000		
(2) Sales	<u>146,000</u>	520,000	621,657
10 Sale of surplus stores		63,000	39,075
11 Refunds in respect of services of seconded personnel		102,000	60,131
12 Miscellaneous		<u>585,000</u>	<u>1,058,073</u>
		<u>8,116,000</u>	<u>11,618,993</u>

Explanation of Variations

- 1 Receipts from the United Nations are dependent on the payment of contributions by member countries and are therefore difficult to forecast. Some outstanding claims were paid by the UN in 2002.
- 2 A number of projects under the EU Fishery Protection Programme did not progress as planned.
- 4 The shortfall is due mainly to a decrease in the numbers of personnel been charged for occupying official quarters.
- 5 The surplus is due to increased numbers of personnel availing of rations on repayment as a result of ongoing recruitment.
- 6 Receipts under this heading are difficult to forecast because there are a number of variable factors involved.
- 8 Receipts under this heading are difficult to forecast because there are a number of variable factors involved.
- 9 The surplus is due to the payment of outstanding overholding charges by occupants who purchased houses (former married quarters) in Orchard Park, Curragh, during 2002.
- 10 The shortfall arose because the amount of obsolete military equipment available for sale was less than anticipated.
- 11 The shortfall is due to the number of personnel on secondment being less than anticipated.
- 12 Receipts under this heading are difficult to forecast because there are a number of variable factors involved.

10 COMMITMENTS

(A) Global Commitments

The global figure for commitments likely to arise in 2003 and subsequent years is estimated to be €117m.

This includes €45m for the provision of 8 trainer aircraft, €19m for the provision of 25 armoured personnel carriers, €19m for other defensive equipment and €20m for a number of building projects.

(B) Multi-annual Capital Commitments

Expenditure in 2002 and commitments to be met in subsequent years on foot of capital projects where legally enforceable contracts were in place at 31 December 2002:

Expenditure	€
Commitments to be met in subsequent years	41,076,297
	20,449,480

(C) Major Capital Projects

Expenditure was incurred on the following projects during 2002 where the total estimated cost of the individual project will exceed €6.35m. Particulars of these projects are as follows:-

Project	Cumulative Expenditure to 31/12/2001 €000	Expenditure 2002 €000	Subsequent Years €000
Vehicle Workshops, Curragh	-	8,885	771
Combat Support College, Curragh	4,757	2,808	425
Sports Centre, Curragh	8,735	621	-
Stores, Curragh	7,403	495	-

11 MATURED LIABILITIES

Mature Liabilities outstanding at year end amounted to €925,953.

12 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of Max. individual payment of €6,350 or more	€6,350 or more
Higher, special or additional duties	133,627	170	3	12,628
Overtime and extra attendance	1,295,910	579	58	19,739
Miscellaneous	5,340	2	-	-
Total extra remuneration	<u>1,434,877</u>			

Notes:

1. Certain individuals received extra remuneration in more than one category.
2. Amounts of €32,684 and €4,463 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 €878,000 is included in the Defence Estimate for 2003.

This account includes under Subhead T expenditure of €33,381,189 arising from personal injury claims alleging loss of hearing and comprising compensation of €20,451,756 and plaintiff's legal costs of €12,929,433. (About €4m of the legal costs relate to compensation paid prior to 2002). No provision is made for the settlement of 2,634 claims in respect of alleged loss of hearing and 876 other claims, 253 of which have been referred to the State Claims Agency, outstanding at 31 December, 2002.

This account includes the sums indicated below in respect of the remuneration and travel and subsistence costs, as appropriate, of military personnel working with various organisations.

Organisation	€
United Nations Missions	13,113,500
European Union Missions (E144/6/91)	1,869,546
Organisation for Security and Co-operation in Europe (S4/11/58)	1,103,303
Military Staffs (EU, PfP, EUMS etc.) Brussels	821,862
Permanent Mission of Ireland to the UN, New York.	132,065
Special Olympics World Summer Games Ireland 2003 (S4/17/65)	56,131
Directorate of Asylum Support Services, Department of Justice, Equality and Law Reform (S4/17/65)	50,378
Agency for Personal Service Overseas (Honduras) (E144/6/91)	38,610

This account includes the sum of €95,709 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 €171,749 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 €113,820 in respect of the remuneration of four military personnel seconded to the Permanent Defence Force Other Ranks Representative Association and a sum of €68,568 in respect of office accommodation and postal and telecommunications services for the Association (S4/8/90 and S4/9/90).

This account includes the sum of €52,694 in respect of operating costs for the Reserve Defence Force Representative Association. Office accommodation was provided without charge for the Association (S4/14/93).

This account includes the sum of €13,712 in respect of the remuneration of a civil servant seconded to the Civil and Public Service Union in the context of Partnership.

Assistance was rendered without charge to the Garda Síochána in disposing of explosive materials (S4/17/63).

Air Corps aircraft were provided without charge to other Government Departments and the Garda Síochána.

This account includes the full operating costs of 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).

Institutional and outpatient services were afforded to Defence Forces personnel and to 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).

Loss of or damage to stores, equipment or property for which negligence could not be attributed to any person resulted in the sum of €15,763 being written off (S4/11/62).

Three hundred and nine cases of damage to military vehicles resulted in the sum of €253,863 being written off (S4/11/62).

Overpayments to military personnel resulted in the sum of €21,685 being written off (S4/11/62).

Ex-gratia payments totalling €261,203 were made to military and civilian personnel in 2002.

A total of €22,231 was spent on awards under the Scheme for the Recognition of Exceptional Performance (i.e. 13 individual awards ranging from €150 to €952 and 40 group awards ranging from €75 to €1,400).

14 EU FUNDING

Appropriations-in-aid of €220,763 were received from the EU Fishery Protection Surveillance Programme in respect of expenditure incurred for the conservation and management of fishery resources under subhead J.

15 NATIONAL LOTTERY FUNDING

Subhead	Description	€
Y	Coiste an Asgard (Grant-in-Aid)	625,000

16 STOCKS

Stocks at 31 December 2002 comprise:	€000
Military Stocks	95,219
Stationery, Manuals, etc.	353
IT Consumables, etc.	78
Civil Defence	<u>34</u>
	<u>95,684</u>

17 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Income Tax	89
Pay Related Social Insurance	9
Withholding Tax	252
Pension Contributions	<u>245</u>
	<u>595</u>

DAVID J. O' CALLAGHAN
Accounting Officer
DEPARTMENT OF DEFENCE
31 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Defence for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL
Comptroller and Auditor General
10 September 2003

ARMY PENSIONS

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for retired pay, pensions, compensation allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, etc., and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and for sundry grants.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ARMY PENSIONS BOARD			
A. SALARIES, WAGES AND ALLOWANCES	74	83	-
PENSIONS, ALLOWANCES, ETC.			
B. WOUND AND DISABILITY PENSIONS AND GRATUITIES, ETC.	6,730	5,807	-
C. ALLOWANCES AND GRATUITIES TO DEPENDANTS, ETC.	5,714	4,783	-
D. MILITARY SERVICE PENSIONS	38	30	-
E.1. DEFENCE FORCES (PENSIONS) SCHEMES	126,476	125,359	-
E.2. PAYMENTS IN RESPECT OF TRANSFERRED SERVICE	425	290	-
F. COMPENSATION FOR DEATH OR PERSONAL INJURIES SUSTAINED BY MEMBERS OF THE LOCAL DEFENCE FORCE	34	28	-
G. SPECIAL ALLOWANCES UNDER THE ARMY PENSIONS ACTS TO PERSONS AWARDED MEDALS	102	67	-
H. MEDICAL APPLIANCES, TRAVELLING AND INCIDENTAL EXPENSES	76	27	-
I. SPECIAL COMPENSATION - UNITED NATIONS FORCE	190	76	-
J. GRANTS IN RESPECT OF THE PROVISION OF FREE TRAVEL, ELECTRICITY, BOTTLED GAS, TELEVISION LICENCES AND TELEPHONE RENTAL ALLOWANCE TO CERTAIN VETERANS OF THE WAR OF INDEPENDENCE AND TO CERTAIN SPOUSES	150	156	-
K. FUNERAL GRANTS IN RESPECT OF DECEASED SPECIAL ALLOWANCE HOLDERS, MILITARY SERVICE PENSIONERS, CERTAIN DISABLEMENT PENSIONERS AND MEDAL HOLDERS	20	9	-
Gross Total	140,029	136,715	-
<i>Deduct :-</i>			
L. APPROPRIATIONS-IN-AID	4,190	4,909	-
Net Total	135,839	131,806	-
SURPLUS TO BE SURRENDERED	€4,033,178		

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000
Net Outturn	131,806
Expenditure Borne Elsewhere Net Allied Services Expenditure	<u>1,576</u>
Operating Cost	<u>133,382</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Current Assets			
Suspense		14	
PMG Balance and Cash	2,119		
Orders Outstanding	<u>(1,076)</u>	<u>1,043</u>	
Total Current Assets		<u>1,057</u>	
Less Current Liabilities			
Suspense		5	
Payroll Deductions		119	
Due to State (Note 7)		800	
Net Liability to the Exchequer (Note 3)		<u>133</u>	
Total Current Liabilities		<u>1,057</u>	
Net Assets			-

3 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2002

	€000	€000
Surplus to be surrendered		4,033
Exchequer Grant Undrawn		<u>(3,900)</u>
Net Liability to the Exchequer		<u>133</u>
Represented by:		
Debtors		
Net PMG position and cash	1,043	
Debit Balances: Suspense	<u>14</u>	1,057
Creditors		
Due to State	(800)	
Credit Balances: Suspense	<u>(124)</u>	<u>(924)</u>
		<u>133</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
B.	923	The saving is due to a smaller than expected number of new claims being processed to a conclusion.
C.	931	The reduction in the number of Veterans of the War of Independence and spouses of deceased Veterans in receipt of allowances was greater than allowed for in the estimate.
G.	35	The reduction on the number of Veterans of the War of Independence and spouses of deceased Veterans in receipt of allowances was greater than allowed for in the estimate.
E.2.	135	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.	49	The saving is due to expenditure on the supply and maintenance of surgical appliances being less than anticipated.
I.	114	It is not possible to estimate accurately expenditure in respect of special compensation due to U.N. Service.

5 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Contributions to Pension Schemes for Spouses and Children of Officers, N.C.O.'s and Privates	4,031,000	4,799,941
2 Recoveries of overpayments	44,000	27,285
3 Recoveries in respect of pension liability	3,000	-
4 Payments received in respect of transferred service.	17,000	31,824
5 Miscellaneous	95,000	49,579
Total	4,190,000	4,908,629

Explanation of Variation

- The surplus is due mainly to the higher than anticipated number of personnel who left the Defence Forces on pension in 2002 with a consequential increase in the amount of contributions deducted from retirement gratuities.
- Receipts under this heading are difficult to forecast.
- Receipts under this heading are difficult to forecast.
- Receipts under this heading are difficult to forecast.

6 MISCELLANEOUS ITEMS

112 cases of overpayment of pensions/allowances resulted in a gross loss of €45,222, of which €3,703 was recovered and €41,519 was written off (S4/34/49 and S4/11/62).

7 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Income Tax and Withholding tax	769
Pay Related Social Insurance	<u>31</u>
	<u>800</u>

DAVID J. O'CALLAGHAN
Accounting Officer
 Department of Defence
 27 March 2003.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Army Pensions for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL
 Comptroller and Auditor General
 10 September 2003

FOREIGN AFFAIRS

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Foreign Affairs, and for certain services administered by that Office, including grants-in-aid and for contributions to International Organisations.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	73,140	70,576	-
A.2. TRAVEL AND SUBSISTENCE	7,252	7,927	339
A.3. INCIDENTAL EXPENSES	5,044	4,690	57
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	5,202	4,154	157
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	25,768	15,379	199
A.6. OFFICE PREMISES EXPENSES	24,653	27,995	(468)
A.7. CONSULTANCY SERVICES	311	481	9
OTHER SERVICES			
B. REPATRIATION AND MAINTENANCE OF DISTRESSED IRISH PERSONS ABROAD	25	7	-
C. SUPPORT FOR IRISH IMMIGRANT GROUPS	375	674	-
D. INFORMATION SERVICES	498	500	14
E. CONTRIBUTIONS TO BODIES IN IRELAND FOR THE FURTHERANCE OF INTERNATIONAL RELATIONS - (GRANTS-IN-AID)	143	143	-
F.1. NORTH-SOUTH AND ANGLO-IRISH CO-OPERATION	2,539	2,660	-
F.2. INTERNATIONAL FUND FOR IRELAND	170	170	-
F.3. THE PROGRAMME FOR PEACE AND RECONCILIATION	156	-	-
G. CULTURAL RELATIONS WITH OTHER COUNTRIES (GRANT-IN-AID)	681	672	-
H. IRISH-AMERICAN ECONOMIC ADVISORY BOARD	26	14	-
I. CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	20,010	17,130	-
J. ACTIONS CONSEQUENT ON TITLE V OF THE TREATY ON EUROPEAN UNION	450	600	-
K. PRE-ACCESSION ASSISTANCE TO EU CANDIDATE COUNTRIES	2,814	2,731	1
L. ATLANTIC CORRIDOR PROJECT	175	175	-
M. COSTS IN CONNECTION WITH THE HOLDING OF REFERENDA	3,000	4,821	-
N. VOLUNTARY ACTIVITY SUPPORT	<u>275</u>	-	-
Gross Total	172,707	161,499	308
<i>Deduct :-</i>			
O. APPROPRIATIONS-IN-AID	<u>508</u>	<u>1,506</u>	-
Net Total	<u>172,199</u>	<u>159,993</u>	<u>308</u>
SURPLUS TO BE SURRENDERED	€12,206,485		

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

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICES

- a The reporting period for the Department is the year ended 31st December 2002. However, Irish Diplomatic Missions, with the agreement of the Department of Finance, operate on a financial year of 1st October to September 30th.
- b The figures shown for closing accruals include accrued expenditure relating to the Department's headquarters at year end and the Irish Diplomatic Missions as at 30th September 2002.

2 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			159,993
Changes in Capital Assets			
Purchases Cash	(14,120)		
Disposals Cash	676		
Loss on Disposals	1,480		
Depreciation	<u>4,901</u>	(7,063)	
Changes in Net Current Assets			
Increase in Closing Accruals	350		
Decrease in Stock	<u>237</u>	<u>587</u>	<u>(6,476)</u>
Direct Expenditure			153,517
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	9,600		
Notional Rents	<u>1,353</u>		<u>10,953</u>
Operating Cost			<u>164,470</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 4)			77,786
Current Assets			
Stocks (Note 13)		1,192	
Prepayments		820	
Net Liability from the Exchequer (Note 5)		48	
Other Debit Balances:			
Mission Accounts	20,037		
Government Department Accounts	1,788		
Imprest and Personal Suspense Accounts	1,107		
Recoupable Expenditure	33		
Salary Related Suspense Accounts	2,564		
Other Suspense Accounts	<u>211</u>	<u>25,740</u>	
Total Current Assets		<u>27,800</u>	
Current Liabilities			
PMG Balance and Cash	11,732		
Orders Outstanding	<u>8,489</u>	20,221	
Accrued Expenses		1,128	
Due to State (Note 14)		2,374	
Foreign Salary Advances Suspense Accounts		1,273	
Other Suspense Accounts		<u>1,920</u>	
Total Current Liabilities		<u>26,916</u>	
Net Current Assets			<u>884</u>
Net Assets			<u>78,670</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Land and Buildings €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2002	54,844	15,826	20,881	91,551
Additions	2,622	6,850	4,635	14,107
Disposals	(32)	(644)	-	(676)
Gross Assets at 31 December 2002	<u>57,434</u>	<u>22,032</u>	<u>25,516</u>	<u>104,982</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2002	-	10,600	12,205	22,805
Depreciation for the year	-	3,096	1,805	4,901
Depreciation on Disposals	-	(510)	-	(510)
Cumulative Depreciation at 31 December 2002	-	<u>13,186</u>	<u>14,010</u>	<u>27,196</u>
Net Assets at 31 December 2002	<u>57,434</u>	<u>8,846</u>	<u>11,506</u>	<u>77,786</u>

Note: Fixed Assets included under Land & Buildings represent properties owned outside the State. In addition, the Department occupies 11 buildings within the State of which 1 is State-owned and 10 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 2002

	€000	€000
Surplus to be surrendered		12,206
Exchequer Grant Undrawn		<u>(12,254)</u>
Net Liability from the Exchequer		<u>(48)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		25,740
Creditors		
Due to State	(2,374)	
Credit Balances: Suspense	(3,193)	
Net PMG position and cash	<u>(20,221)</u>	<u>(25,788)</u>
		<u>(48)</u>

6 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated €	Realised €
Passports, Visas and Consular Services	26,000,000	27,936,053
Proceeds of sale of embassy	-	<u>1,446,315</u>
	<u>26,000,000</u>	<u>29,382,368</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.2.	(675)	The excess was due to a higher level of staff transfers (home & abroad), Ireland's membership of the Security Council and the bringing to account of travel expenditure, originally designated as EU refundable, but which transpired not to be so.
A.4.	1,048	Savings were due to a deferral of certain IT projects and reduced communication costs during 2002.
A.5.	10,390	Savings were due to a delay in the implementation of the new passport office system and the deferral of IT projects.
A.6.	(3,342)	The overrun under this heading was due to increased rental, maintenance and running costs of our Missions abroad as well as fit-out costs of recently refurbished offices in Ireland.
A.7.	(170)	The overrun under this heading was due to increased costs of consultancy relating to the upgrade of the Department's IT/communications systems.
B.	18	The number, and cost of assistance afforded to Irish citizens who experienced difficulties abroad in 2002 was less than anticipated as this number is difficult to predict.
C.	(299)	The bulk of this expenditure arises in the United States where grants are paid to Irish immigrant groups. The increase in expenditure arose as a result of additional grants of \$300,000 to Irish Emigrant Groups in the USA, to assist Irish citizens following the attacks on the World Trade Centre.
F.1.	(121)	The Department of Finance agreed in principle that the Department could use anticipated savings in F.3. (Programme for Peace and Reconciliation) to fund four projects under F.1.; Centre for Cross Border Studies, Armagh; Glencree Reconciliation Centre; The International Peace School, Belgium and Encounter.
F.3.	156	No expenditure arose under this heading in 2002. Expenditure under this heading will arise when the EU Commission has completed its administrative and budgetary procedures to wind up the two measures under this programme for which the Department has responsibility, ie cross border co-operation between public bodies, and cross border business and cultural linkages.
I.	2,880	The main expenditure under this heading is in respect of contributions to the UN and savings arose last year due to a delay in receipt of all demands for contributions from that organisation before year-end.
J.	(150)	This overrun is attributable to the first time mandatory costs for the EU Institute of Security Studies and Satellite Centre as well as shared costs of the participation of gardaí in the European Security and Defence Policy Operation in the European Police Mission in Bosnia.
M.	(1,821)	The overrun on this heading was due to additional expenditure out of funds provided by the Department of Finance for the second Nice Referendum.
N.	275	No expenditure was incurred in 2002 under this scheme which is administered by the Department of Social, Community and Family Affairs.

8 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1 Repayment of Repatriation and Maintenance Advances	10,000	3,009
2 VAT refunds to Irish Missions abroad	238,000	611,327
3 Miscellaneous	260,000	891,836
	<u>508,000</u>	<u>1,506,172</u>

Explanation of Variations

- 1 It is difficult to predict with any certainty the receipts arising under this heading in the course of a year.
- 2 VAT refunds on purchases made by Irish missions abroad, were higher than anticipated.

9 COMMITMENTS

The estimated total figure for commitments is €31,472,429 inclusive of property rental payments abroad in 2002, existing contracts with the Commissioners of Public Works/Government Supplies Agency for the production of passport booklets and the printing of payslips/cheques for salaries. The figure also includes contracts in respect of a new passport system and the cost of constructing an Embassy residence in Canberra.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more
	€			
Higher, special or additional duties	153,814	96	7	14,893
Overtime and extra attendance	1,531,577	524	64	24,119
Comcen Allowance	15,873	5	-	-
Miscellaneous	<u>281,070</u>	230	1	6,835
Total extra remuneration	<u>1,982,334</u>			

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

11 MISCELLANEOUS ITEMS

A total of €6,837 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 €166,112 was paid in bonuses and merit awards in 2002 consisting of eighty individual and four group awards. Awards were paid to fourteen staff for attendance on bank holidays to issue urgent passports, and to seven officers to mark their retirement during last year.

As agreed with the Department of Finance under the Delegated Administrative Budget Scheme, a carryover of €6,180,000 is included in the Estimate for 2003.

Expenditure under a number of subheads included a write-off of €397,508 in respect of suspense account balances which, following detailed investigation, were deemed to be irrecoverable. (Department of Finance sanctions S71/4/99; S71/13/90; E86/1/82; S71/5/97).

12 MISCELLANEOUS ACCOUNTS

Repatriation Advances

	€
Balance outstanding 1st January 2002	178,054
Advances 2002 (Subhead B)	<u>7,297</u>
	185,351
Amount Recovered (Subhead O)	<u>3,009</u>
Balance Outstanding 31 December 2002	<u>182,342</u>

13 STOCKS

Stocks at 31 December 2002 comprise:	€000
Passport Booklets	904
Protocol Stocks	104
Stationery	20
Franking Machines	6
Visa Stickers	117
IT Consumables	41
	<u>1,192</u>

14 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Passport and Consular Receipts	1,164
Income Tax	688
Pay Related Social Insurance	348
Pension Contributions	174
	<u>2,374</u>

DERMOT GALLAGHER
Accounting Officer
 DEPARTMENT OF FOREIGN AFFAIRS
 31 March 2003.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Foreign Affairs for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL
 Comptroller and Auditor General
 10 September 2003

INTERNATIONAL CO-OPERATION

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for certain Official Development Assistance, including certain grants-in-aid, and for contributions to certain International Organisations involved in Development Assistance.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES WAGES AND ALLOWANCES	9,238	9,132	-
A.2. TRAVEL AND SUBSISTENCE	2,122	2,003	-
A.3. INCIDENTAL EXPENSES	2,018	2,921	-
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	985	851	-
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	2,326	1,507	-
A.6. OFFICE PREMISES EXPENSES	3,864	5,046	-
A.7. CONSULTANCY SERVICES	1,893	910	-
OTHER SERVICES			
B. PAYMENT TO GRANT-IN-AID FUND FOR BILATERAL AND OTHER AID (GRANT-IN-AID)	253,850	231,155	-
C. AGENCY FOR PERSONAL SERVICE OVERSEAS - (GRANT-IN-AID)	17,649	17,649	-
D. EMERGENCY HUMANITARIAN ASSISTANCE	22,855	20,000	-
E. PAYMENTS TO INTERNATIONAL FUNDS FOR THE BENEFIT OF DEVELOPING COUNTRIES	13,967	9,805	-
F. CONTRIBUTIONS TO UNITED NATIONS AND OTHER DEVELOPMENT AGENCIES	38,092	35,792	-
G. ASSISTANCE TO EASTERN EUROPE	<u>3,174</u>	<u>3,169</u>	-
Gross Total	372,033	339,940	-
<i>Deduct :-</i>			
H. APPROPRIATIONS-IN-AID	<u>127</u>	<u>554</u>	-
Net Total	<u>371,906</u>	<u>339,386</u>	-
SURPLUS TO BE SURRENDERED	€32,520,315		

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			339,386
Changes in Capital Assets			
Purchases Cash		(3,747)	
Depreciation		<u>204</u>	(3,543)
Operating Cost			<u>335,843</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			3,543
Current Assets			
PMG Balance and cash	5,266		
Orders Outstanding	<u>(2,734)</u>	2,532	
Other Debit Balances		<u>123</u>	
Total Current Assets		<u>2,655</u>	
Less Current Liabilities			
Net Liability to the Exchequer (Note 4)		237	
Due to State (Note 9)		167	
Bilateral and Other Aid Fund (Grant-in-Aid)		1,521	
Other Credit Balances		<u>730</u>	
Total Current Liabilities		<u>2,655</u>	
Net Current Assets			=
Net Assets			<u>3,543</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Land & Buildings €000	Equipment €000	Office Equipment €000	Furniture & Fittings €000	Vehicles €000	Totals €000
Cost or Valuation at 1 January 2002	-	-	-	-	-	-
Additions	2,490	95	200	471	491	3,747
Gross Assets at 31 December 2002	<u>2,490</u>	<u>95</u>	<u>200</u>	<u>471</u>	<u>491</u>	<u>3,747</u>
Accumulated Depreciation:						
Opening Balance at 1 January 2002	-	-	-	-	-	-
Depreciation for the year	-	19	40	47	98	204
Cumulative Depreciation at 31/12/02	-	<u>19</u>	<u>40</u>	<u>47</u>	<u>98</u>	<u>204</u>
Net Assets at 31 December 2002	<u>2,490</u>	<u>76</u>	<u>160</u>	<u>424</u>	<u>393</u>	<u>3,543</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 2002**

	€000	€000
Surplus to be surrendered		32,520
Exchequer Grant Undrawn		<u>(32,283)</u>
Net Liability to the Exchequer		<u>237</u>
Represented by:		
Debtors		
Net PMG position and cash	2,532	
Debit Balances: Suspense	<u>123</u>	2,655
Creditors		
Due to State	(167)	
Credit Balances: Suspense	<u>(2,251)</u>	<u>(2,418)</u>
		<u>237</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.3.	(903)	Excess arose due to the transfer from Subhead A.5 of vehicle purchases and other costs. These costs had originally been provided for under subhead A.5 where equivalent savings arose.
A.5.	819	Savings arose due to reclassification of vehicle purchases and other costs to Subhead A.3.
A.6.	(1,182)	The excess arose due to the transfer to Subhead A.6 of costs which had originally been regarded as programme costs under Subhead B.
A.7.	983	Costs were lower than anticipated
B.	22,695	Savings arose, on this and subheads D., E., and F. as a result of a Government decision of 18/6/02 which approved expenditure reductions totalling some €32m.
D.	2,855	
E.	4,162	
F.	2,300	
H.	427	Higher level of receipts from Bank Interest, VAT Recovery and Grant Refunds.

N.B.: A separate Administrative Budget was introduced to Vote 39 with effect from 1 January 2002.

6 APPROPRIATIONS-IN-AID

	Estimated	Realised
	€	€
Sale of Vehicles, Bank Interest, VAT Refunds, etc.	127,000	554,000

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:

	€
ESBI	108,482
American Refugee Committee	76,134
Makamba Province Burundi Project	25,918
International Rescue Committee	14,505
ICOS	12,305

Receipts under this heading fluctuate greatly and are difficult to estimate accurately.

7 MISCELLANEOUS ITEMS**Expenditure - Subhead F (Voluntary Contributions to UN Development Agencies)**

	€000
United Nations Development Programme (UNDP)	8,938
United Nations Children's Fund (UNICEF)	5,523
United Nations High Commissioner for Refugees (UNHCR)	5,904
World Health Organisation (WHO) Programmes	2,920
United Nations Relief and Works Agency (UNRWA)	1,500
United Nations Population Fund	1,841
United Nations Volunteers	750
Office of the United Nations High Commissioner for Human Rights	2,219
United Nations Aids Programme	952
United Nations Fund for Assistance in Mine Clearing	200
UN Industrial Development Organisation	289
International Trade Centre	113
United Nations Office for Coordination of Humanitarian Affairs (OCHA)	600
Organisation for Economic Cooperation and Development (OECD)	100
South Pacific Geoscience Commission	100
UNDP - Junior Professional Officer Scheme	936
UN Development Fund for Women (UNIFEM)	550
Food and Agriculture Organisation (FAO)	15
International Organisation for Migration	47
Least Developed Countries / Small Island Developing States	130
LDC Participation at UN Conference	50
Office of High Representative for Least Developed Countries	100
Truth & Reconciliation Commission in Sierra Leone	25
Trust Fund for Children in Armed Conflict	110
UN International Drugs Control Programme	500
UN Environment Programme Trust Fund	1,040
World Trade Organisation - Global Trust Fund	340
	<u>35,792</u>

8 MISCELLANEOUS ACCOUNTS**Bilateral and Other Aid Fund (Grant-in-Aid) Account
Accounts of Receipts and Payments during year ended 31 December 2002**

	€
Balance on January 1st 2002	4,055,688
Grant-in-Aid 2002	<u>231,154,555</u>
	235,210,243
Expenditure 2002	<u>(233,621,409)</u>
Balance on 31st December 2002	<u>1,588,834</u>
Represented by:	
Amounts due to State	166,708
Other Closing Balances	<u>1,422,126</u>
	<u>1,588,834</u>

9 DUE TO THE STATE

The amounts due to the State at 31 December 2002 consisted of:

	€000
Income Tax / PRSI	14
Superannuation	30
Professional Services Withholding Tax	84
Value Added Tax	<u>39</u>
	<u>167</u>

DERMOT GALLAGHER
Accounting Officer
DEPARTMENT OF FOREIGN AFFAIRS
31 March 2003.

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for International Co-operation for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Foreign Affairs in respect of the Vote for International Co-operation. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL
Comptroller and Auditor General
10 September 2003

SOCIAL AND FAMILY AFFAIRS

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Minister for Social and Family Affairs, for certain services administered by that Office and for certain grants including a grant-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	144,600	147,370	-
A.2. TRAVEL AND SUBSISTENCE	5,238	4,302	90
A.3. INCIDENTAL EXPENSES	9,518	7,438	239
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	13,391	14,243	274
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	15,323	15,120	(806)
A.6. OFFICE PREMISES EXPENSES	8,208	8,298	378
A.7. CONSULTANCY SERVICES	11,291	4,704	(77)
A.8. PAYMENTS FOR AGENCY SERVICES	45,718	51,941	3,295
A.9. INFORMATION SOCIETY - ELECTRONIC GOVERNMENT - REACH	3,400	2,984	169
A.10. INFORMATION SOCIETY - ELECTRONIC GOVERNMENT - MODERNISATION OF THE CIVIL REGISTRATION SERVICE	3,573	3,293	10
SOCIAL ASSISTANCE			
B. OLD AGE PENSION (NON-CONTRIBUTORY)	540,200	537,308	-
C. BLIND PENSION	14,400	14,221	-
D. CHILD BENEFIT	1,443,900	1,462,793	-
E. UNEMPLOYMENT ASSISTANCE	542,400	511,985	-
F. FARM ASSIST SCHEME	59,900	58,571	-
G. EMPLOYMENT SUPPORT SERVICES	198,066	168,134	-
H. PRE-RETIREMENT ALLOWANCE	91,500	87,028	-
I. ONE-PARENT FAMILY PAYMENT	612,300	613,035	-
J. WIDOWS', WIDOWERS' AND ORPHANS' (NON-CONTRIBUTORY) PENSIONS	126,800	120,988	-
K. SOCIAL ASSISTANCE AND OTHER ALLOWANCES	10,100	10,250	-
L. FAMILY INCOME SUPPLEMENT	52,500	42,423	-
M. CARER'S ALLOWANCE	173,000	160,042	-
N. SUPPLEMENTARY WELFARE ALLOWANCES	472,800	526,877	-
O. DISABILITY ALLOWANCE	398,200	407,585	-
P. FREE SCHEMES (ASSISTANCE)	168,201	160,774	(2,055)
Q. MISCELLANEOUS SERVICES	6,243	5,082	-
R.1. FAMILY SUPPORT AGENCY	4,000	-	-
R.2. GRANTS FOR MARRIAGE AND FAMILY COUNSELLING SERVICES	6,659	6,717	-
S.1. GRANT TO THE COMBAT POVERTY AGENCY (GRANT-IN-AID)	4,771	4,771	-
S.2. THE PROGRAMME FOR PEACE AND RECONCILIATION	919	919	-
S.3. EU COMMUNITY ACTION PROGRAMME TO COMBAT SOCIAL EXCLUSION 2002 - 2006	350	-	-
T.1. GRANT TO COMHAIRLE	14,513	14,386	-
T.2. GRANT TO COMHAIRLE - INFORMATION SOCIETY - ELECTRONIC GOVERNMENT - OASIS PROJECT	952	952	-
U. GRANTS FOR COMMUNITY AND VOLUNTARY SERVICE (MAINLY NATIONAL LOTTERY FUNDED)	23,455	24,900	-
Gross Total	5,226,389	5,199,434	1,517
<i>Deduct :-</i>			
V. APPROPRIATIONS-IN-AID	127,823	128,513	(4)
Net Total	<u>5,098,566</u>	<u>5,070,921</u>	<u>1,513</u>
SURPLUS TO BE SURRENDERED		€27,644,837	

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

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

This account has been prepared in accordance with the 2002 Revised Estimate for the Department of Social and Family Affairs which took account of:

- (i) the transfer of Departmental Administration and Ministerial Functions with effect from 25 June 2002 (S.I. No 327 of 2002)
- (ii) the alteration of the title of the Department of Social, Community and Family Affairs to the Department of Social and Family Affairs with effect from 19 June 2002 (S.I. No 310 of 2002)
- (iii) the transfer of Departmental Administration and Ministerial Functions (EU Programme for Peace and Reconciliation) with effect from 10 July 2002 (S.I. No 357 of 2002)

2 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			5,070,921
Changes in Capital Assets			
Purchases Cash	(8,637)		
Depreciation	8,412		
Loss on Disposals	<u>127</u>	(98)	
Assets under Development			
Cash Payments		(5,054)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(7,376)		
Decrease in Stock	<u>249</u>	<u>(7,127)</u>	<u>(12,279)</u>
Direct Expenditure			5,058,642
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	21,011		
Notional Rents	<u>15,118</u>		<u>36,129</u>
Operating Cost			<u>5,094,771</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 4)			28,037
Assets under Development (Note 5)			<u>515</u>
			28,552
Current Assets			
Stocks (Note 15)		1,322	
Prepayments		13,884	
Accrued Income		4	
Other Debit Balances:			
Suspense	8,200		
Advances to OPW for office furniture and electrical work	220		
Advances to An Post for postage expenditure	1,229		
Other Recoupable Expenditure	<u>476</u>	10,125	
Net Liability from the Exchequer (Note 6)		<u>16,921</u>	
Total Current Assets		<u>42,256</u>	
Current Liabilities			
PMG Balance and Cash ¹	1,346		
Orders Outstanding	<u>7,042</u>	8,388	
Accrued Expenses		15,401	
Other Credit Balances:			
Due to the Social Insurance Fund in respect of Unemployment and Free Scheme Payments	14,016		
Due to State (Note 16)	3,019		
Payroll Deductions	1,312		
Suspense	<u>311</u>	<u>18,658</u>	
Total Current Liabilities		<u>42,447</u>	
Net Current Liabilities			<u>(191)</u>
Net Assets			<u>28,361</u>

Note 1: PMG balances plus balances held in suspense accounts e.g. An Post.

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2002	126,161	17,209	143,370
Additions	14,107	2,370	16,477
Disposals	(526)	(484)	(1,010)
Gross Assets at 31 December 2002	<u>139,742</u>	<u>19,095</u>	<u>158,837</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2002	112,576	10,695	123,271
Depreciation for the year	7,165	1,247	8,412
Depreciation on Disposals	(520)	(363)	(883)
Cumulative Depreciation at 31 December 2002	<u>119,221</u>	<u>11,579</u>	<u>130,800</u>
Net Assets at 31 December 2002	<u>20,521</u>	<u>7,516</u>	<u>28,037</u>

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2002

	In House Computer Applications €000
Amounts brought forward at 1 January 2002	3,342
Cash Payments for the Year ¹	5,054
Transferred to Asset Register	(7,881)
Amounts carried forward at 31 December 2002	<u>515</u>

Note 1: Cash payments do not include in-house developed software which is fully developed during the course of the year.

6 NET LIABILITY FROM THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2002

	€000	€000
Surplus to be surrendered		27,645
Exchequer Grant Undrawn		<u>(44,566)</u>
Net Liability from the Exchequer		<u>(16,921)</u>
Represented by:		
Debtors		
Debit Balances: Suspense		10,125
Creditors		
Net PMG position and cash	(8,388)	
Due to State	(3,019)	
Credit Balances: Suspense	<u>(15,639)</u>	<u>(27,046)</u>
		<u>(16,921)</u>

7 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Conscience Money	€
Witness Expenses	13,166
Interest Received	5,222
	514,030

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.7.	6,587	The saving was due mainly to the longer than anticipated timescale for development of the Service Delivery Model project, an underspend by The Planning/Family Affairs Areas of their allocation and the delay in introducing Version 8.1 of the HRMS system. Savings were also made due to the difficulty in costing consultancy projects prior to tender.
E.	30,415	The saving was due mainly to the number of recipients being lower than estimated.
G.	29,932	The saving was due mainly to the number of recipients being lower than estimated.
L.	10,077	The saving was due mainly to the number of recipients and the average value of their entitlements being lower than estimated.
M.	12,958	The saving was due mainly to the number of recipients being lower than estimated.
N.	(54,077)	The excess was due mainly to the number of recipients and the average value of their entitlements being higher than estimated.
Q.	1,161	The saving was due mainly to expenditure on the Pensions Board (PRSA regulation), the National Longitudinal Study of Children and the Office of the Pensions Ombudsman being lower than expected.
R.1.	4,000	The Family Support Agency was not established during 2002, as expected. Expenditure on the pro-family programmes and services was charged to other subheads of the Vote.
S.3.	350	Projects under this programme did not progress as quickly as expected.
U.	(1,445)	The excess was due mainly to grants paid to Family Resource Centres - funding for which was included in the allocation for the Family Support Agency (see R.1. above) - being charged to this subhead.

9 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Recovery of administration expenses from the Social Insurance Fund	115,400,000	113,900,000
2. Recoveries of Social Assistance overpaid	7,100,000	7,687,552
3. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	4,000,000	4,628,131
4. Receipts under "Liability to Maintain Family" provisions in Part IX of the Social Welfare (Consolidation) Act, 1993	730,000	1,380,946
5. Miscellaneous	<u>593,000</u>	<u>915,971</u>
Total	<u>127,823,000</u>	<u>128,512,600</u>

Explanation of Variation

- 1 Administration costs less than anticipated.
- 2, 3, 4 & 5 Receipts under these headings cannot be accurately forecast.

10 COMMITMENTS

Commitments likely to materialise in subsequent years amount to €3,324,655.

11 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. individual payment of €6,350 or more
Higher, special or additional duties*	344,009	346	10	15,528
Overtime and extra attendance**	5,776,345	2,524	206	31,354
Shift and roster allowances	292,514	58	20	9,377
Miscellaneous (Delegates Allowance)	<u>26,355</u>	22	1	7,569
Total extra remuneration	<u>6,439,223</u>			

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

* Recoupment amount of €1,649 due from Department of Community, Rural and Gaeltacht Affairs.

** Recoupment amount of €5,266 due from Department of Community, Rural and Gaeltacht Affairs.

12 MISCELLANEOUS ITEMS

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carry forward from 2002 of savings of €5,442,000 is included in the estimates for 2003.

A total of €31,437 was spent on the Input scheme (DP6/84) with awards made to sixty officers.

A total of €117,985 was spent on merit awards as allowed for under the Administrative Budget Scheme, comprising 208 individual awards ranging from €100 to €400 and 21 team awards ranging from €250 to €2,000.

A sum of €5,407 was received from The Council of Europe in respect of conference costs.

Payments totalling €100,269 in respect of legal expenses and damages were made in respect of personal injuries sustained on departmental property (S73/21/80).

In addition to expenditure under Subhead A.1. Salaries, Wages & Allowances, A.2. Travel & Subsistence, A.3. Incidental Expenses, A.5. Office Machinery and Other Office Supplies and A.7. Consultancy Services a sum of €977,080 was received from the Change Management Fund, Subhead N of the Vote for the Office of the Minister for Finance.

A sum of €1,992,673 was received from the Information Society Fund, Subhead Q of the Vote for the Office of the Minister for Finance.

Ex-gratia payments totalling €13,548 were made in respect of Unemployment Assistance, Old Age Pension, One Parent Family Payment and Blind Persons Pension payments.

Three members of staff received a total of €30,975 in respect of membership of the Legal Aid Board and fees from NUI Galway and Galway/Mayo Institute of Technology.

Recoveries of Assistance overpayments amounting to €7,687,552 in cash refunds and by withholding from Social Insurance Fund (Benefit) entitlements have been accounted for under Subhead V. In addition, recoveries amounting to €3,476,567 were made by deduction from Assistance entitlements.

The summary position on Assistance overpayments at 31 December 2002 was as follows

	€	€
Overpayments outstanding at 1 January 2002	51,052,739	
Net Overpayments recorded in 2002	<u>19,229,371</u>	70,282,110
Less:		
Amounts Recovered in 2002	11,164,119	
Amounts written off in 2002 as irrecoverable	<u>5,905,673</u>	<u>17,069,792</u>
Overpayments outstanding at 31 December 2002		<u>53,212,318</u>

13 EU FUNDING

The outturn shown in Subhead S.2. represents the Exchequer's 25% contribution to community development and social inclusion elements of the Peace Programme. The balance of €2,757,492 was advanced from a suspense account pending receipt from the EU. Responsibility for PEACE II transferred to the Department of Community, Rural and Gaeltacht Affairs with effect from 10 July 2002.

14 NATIONAL LOTTERY FUNDING

Subhead U. - Grants for Community and Voluntary Service €24.9 million

Organisations which received amounts of €6,350 or more

€

Access 2000 Waterford, 74 Manor Street, Waterford	15,875
Access 2000 Wexford, 86 Main Street, Wexford	42,250
Action Inishowen Ltd., Millbrae, Carndonagh, Inishowen, Co Donegal	46,800
ADAPT, Adapt House, Rosbrien, Limerick	10,000
Ait na nDaoine, 2 Grange Close, Muirhevnamor, Dundalk, Co Louth	94,350
An Siol NW Inner City CDP, 19 Manor Street, Dublin 7	77,650
Aontas, 22 Earlsfort Terrace, Dublin 2	34,700
Arklow & District MABS, 18 Main Street, Arklow, Co Wicklow	154,805
Arklow Parish Women's Development Project, 21 Lamberton Heights, Arklow, Co Wicklow	7,086
Artane/Coolock Resource & Development Centre, 55 Gracefield Road, Artane, Dublin 5	21,031
Athlone MABS, St Mary's Square, Athlone, Co Westmeath	86,105
Athy CDP, Woodstock Street, Athy, Co Kildare	26,800
Atlantic View Community Development Co Ltd., Tir Hugh Resource Centre, The Mall, Ballyshannon, Co Donegal	32,500
Bagnelstown Family Resource Centre, Coach House, Long Range, Bagnelstown, Co Carlow	65,200
Balally Family Resource Centre, The Scout Den, Wedgewood, Dublin 16	69,400
Baldoyle Family Resource Centre, 1 Seapoint Avenue, Baldoyle, Dublin 13	95,200
Ballinrobe Family Resource Centre, Glebe Street, Ballinrobe, Co Mayo	25,501
Ballybane & Mervue CDP Ltd., Ballybane Shopping Centre, Ballybane Road, Galway	54,175
Ballybeg CDP, Project Office, Ballybeg, Co Waterford	57,660
Ballyboden Family Resource Centre, 29 Whitechurch Way, Ballyboden, Dublin 16	71,005
Ballyfermot Resource Centre, Lynches Lane, Ballyfermot, Dublin 10	90,700
Ballygar Family Resource Centre, Aonad Resource Centre, Main Street, Ballygar, Co Galway	34,080
Ballymote Family Resource Centre, Wolfe Tone Street, Ballymote, Co Sligo	74,950
Ballymun Community Action Programme, 3 Sillouge Road, Ballymun, Dublin 11	26,100
Ballymun MABS, Unit 22, North Mall, Ballymun, Dublin 11	218,822
Ballymun Men's Centre, Lift Shaft 4, Shangan Road, Ballymun, Dublin 9	8,255
Ballyogan Community Development Resource Centre, Ballyogan Court, Carrickmines, Dublin 20	28,400
Ballyogan Family Resource Centre, Ballyogan Court, Carrickmines, Dublin 20	6,460
Ballyphehane/Togher CDP, Community Resource Centre & Creche, Lower Friars Walk, Cork	62,348
Ballywaltrim Community Centre, 49 Killarney Heights, Bray, Co Wicklow	45,000
Bantry & District Resource & Social Development Group, Glengarriff Road, Bantry, Co Cork	50,700
Battery Heights Athlone FRC, Floor 2, Elliot House, St Mary's Square, Athlone, Co Westmeath	38,100
Bawnogue Women's Development Group CFG, Bawnogue Youth & Community Centre, Clondalkin, Dublin 22	17,350
Bere Island Community Centre, Bere Island, Co Cork	47,500
Blakestown CDP, Blakestown Resource Centre, Blakestown Way, Dublin 15	38,150
Blanchardstown MABS, 106 Roselawn Road, Castleknock, Dublin 15	174,503
Blanchardstown Traveller Support Group, Parlickstown House, Ladyswell, Mulhuddart, Dublin 15	28,750
Blayney Blades, Castleblaney, Co Monaghan	50,800
Bosnian CDP, 40 Pearse Street, Dublin 2	40,550
Bray MABS, 1 Goldsmith Terrace, Bray, Co Wicklow	163,891
Bray Travellers Development Network, 33 Florence Road, Bray, Co Wicklow	37,350
Care Alliance Ireland, 30/31 Lower Camden Street, Dublin 2	10,000
Carlow MABS, 72D Tullow Street, Carlow	218,489
Carmichael Centre for Voluntary Groups, Carmichael House, North Brunswick Street, Dublin 7	150,000
Castlemaine Community Council, Castlemaine, Co Kerry	66,700
Castlemaine Family Resource Centre, Castlemaine, Co Kerry	7,440
Catherine McAuley Centre, 23 Herbert Street, Dublin 2	15,290
Cavan MABS, 81 Church Street, Cavan	196,136
CDP Navan Ltd., Claremount Stadium, Commons Road, Navan, Co Meath	38,480
CDP Newsletter, Moyross CDP, Community Enterprise Centre, Moyross, Limerick	45,750
Charleville MABS, Rathgoggin South, Charleville, Co Cork	107,934
Cherry Orchard Family Resource Centre, The Bungalow, 28 Elmdale Drive, Cherry Orchard, Dublin 10	100,700
Clare Island Community Co-Op, Westport, Co Mayo	49,650
Clare MABS, 8 Harmony Row, Ennis, Co Clare	197,174
Clare Women's Network, 2 Bank Place, Ennis, Co Clare	27,400
Clogh Family Resource Centre, Clogh, Castlecomer, Co Kilkenny	74,793
Clonakilty Travellers Association, 15 Wolfe Tone Way, Clonakilty, Co Cork	26,100
Clondalkin Travellers Development Group, c/o Sports & Leisure Centre, Nangor Road, Clondalkin, Dublin 22	47,700
Clondalkin Women's Network, 1A Castle Crescent, Monastery Road, Clondalkin, Dublin 22	71,070
Coiste Na n'Iarchimí, Dominick Court, 41 Lower Dominick Street, Dublin 1	69,823

COMAC MABS, Cherry Orchard Community Centre, Cherry Orchard Grove, Dublin 10	212,417
Community & Family Training Agency, 27 Shangan Road, Ballymun, Dublin 9	22,400
Community Action Network, 24 Gardiner Place, Dublin 1	173,118
Community Connections, Killycarney, Blacklion, Co Cavan	24,675
Community of Lough Arrow Social Project, Gleann Community Centre, Drumnacool, via Boyle, Co Sligo	48,900
Community Technical Aid, 101 Railway Street, Dublin 1	95,025
Connemara Community Radio, Connemara West Centre, Letterfrack, Co Galway	23,800
Coolock Community Law Centre, Northside Shopping Centre, Dublin 5	215,000
Corduff CDP, Corduff Resource Centre, Corduff, Blanchardstown, Dubin 15	47,350
Cork MABS, Unit 33, Penrose Wharf, Cork	226,818
Cork Travellers Visibility Group, 11 Comeragh Park, The Glen, Cork	51,280
Cork Social & Health CFG, 4 Carriglee, Western Road, Cork	28,650
Darndale Belcamp CRC, c/o Junior School, Darndale, Dublin 17	71,850
Dochas For Women, 33 Park Street, Monaghan	47,900
Donegal Integrated Services Project, c/o Comhairle, Floor 7 Hume House, Ballsbridge, Dublin 4	65,000
Donegal Travellers' Project, Pine Hill Industrial Estate, Mountain Top, Letterkenny, Co Donegal	40,700
Donegal Women's Network, 10 Donegal Street, Ballybofey, Co Donegal	43,250
Doras Luimni, Mount St Alphonsus, South Circular Road, Limerick	7,800
Draiocht, c/o Tallaght Partnership, Unit 21, Village Green, Tallaght, Dublin 24	183,589
Drogheda MABS, Community Services Section, Fair Street, Drogheda, Co Louth	322,283
Drogheda Resource Centre, 7 North Quay, Drogheda, Co Louth	9,000
Drumlin CDP, The Union Workhouse, Shercock Road, Carrickmacross, Co Monaghan	44,300
Duagh Family Resource Centre, Duagh Village, Listowel, Co Kerry	88,929
Dublin 12 Area MABS, Innismore House, Crumlin, Dublin 12	148,981
Dublin City Wide Drugs Crisis Campaign, 175 North Strand Road, Dublin 1	111,600
Dublin North City MABS, 45 North Strand Road, Dublin 1	164,856
Dublin North East MABS, Coolock Civic Centre, Bunratty Drive, Coolock, Dublin 5	120,297
Dublin South East MABS, 136a Pearse Street, Dublin 2	145,715
Dundrum/Rathfarnham MABS, 1a Ballinteer Road, Dundrum, Dublin 14	135,411
Dungaravan Community Project, Dungarvan Youth Resource Centre, St Augustine Street, Dungarvan, Co Waterford	29,560
Dunlaoghaire MABS, 91a Lower George's Street, Dunlaoghaire, Co Dublin	139,000
Dunrath Training & Development, Unit 9, Dunlaoghaire Enterprise Centre, George's Place, Dunlaoghaire, Co Dublin	120,655
East Mayo CDP, Cos Gallen, 14 Larch Hill, Swinford, Co Mayo	33,034
East Region MABS, 84 Amiens Street, Dublin 1	89,465
Emer Dolphin, 1 Hillcrest, Julianstown, Co Meath	6,370
Emigrant Advice, 1a Cathedral Street, Dublin 1	65,000
Ennis CDP, Unit 2 Mill House Road, Ennis, Co Clare	32,150
Ennistymon Family Resource Centre, Lavareen, Ennistymon, Co Clare	6,350
Exchange House MABS, 4-5 Eustace Street, Dublin 2	137,185
FAB (Ferndale/Ashfield/Belvedere) Coolcotts CDP, Unit 2, Neighbourhood Shopping Centre, Coolcotts, Wexford	42,500
Family Life Centre Boyle, Boyle, Co Roscommon	116,000
Farranree CDP, 98 Knockpogue Avenue, Farranree, Co Cork	53,100
Fatima Groups United, 18j Fatima Mansions, Rialto, Dublin 8	90,600
Fermoy Young Mothers, Community Resource Centre, Fermoy, Co Cork	6,700
Fingal ICTU Centre for the Unemployed, Unit 7, Main Street, Finglas, Dublin 11	10,000
Fingal MABS Swords, 4 Forest Mews, Forest Road, Swords, Co Dublin	148,602
Finglas MABS, 2 Church Street, Finglas West, Dublin 11	239,562
Finglas South CDP, St Helena's Resource Centre, St Helena's Road, Finglas South, Dublin 11	44,255
Forum, Ellis Hall, Letterfrack, Co Galway	79,080
Forum (New Connemara Rural Project), Ellis Hall, Letterfrack, Co Galway	42,875
Forward Steps Resource Centre, Mill Street, Tullow, Co Carlow	74,481
Framework, 2nd Floor, 30 O'Connell Street, Waterford	374,400
Galway South MABS, 3rd Floor, The Halls, Quay Street, Galway	250,734
Galway Traveller Support Group, 78 Prospect Hill, Galway	57,050
Gort Family Resource Centre, 66 Crowe Street, Gort, Co Galway	19,165
Gowran Parish Community Group, Main Street, Gowran, Co Kilkenny	15,000
Greater Blanchardstown Development Group, Parlickstown House, Ladyswell, Mulhuddart, Dublin 15	62,740
Harmonstown/Artane/Coolock Family Resource Centre, 55 Gracefield Road, Artane, Dublin 5	19,940
Harmony CDP, Garden Vale, Athlone, Co Westmeath	50,000
Hill Street Family Resource Centre, c/o Integrated Services Initiative, Hill Street, Dublin 1	79,900
Hillview Residents Association, 33/34 Hillview Grove, Ballinteer, Dublin 16	59,135
Holywell Trust, Old Laughey Road, Ardeskin, Co Donegal	225,750
Infolink, c/o CIC, Westend House, Westend Business Park, Snugboro Road, Dublin 15	7,618
Inishbofin Development Co Ltd., Inishbofin, Co Galway	61,250
Inishturk Community Council, Inishturk Island, Co Galway	47,050

Inner City Renewal Group, 57 Amiens Street, Dublin 1	56,979
Irish Commission for Prisoners Overseas, 57 Parnell Square West, Dublin 1	31,744
Irish Congress of Trade Unions, 31 Parnell Square, Dublin 1	104,800
Irish Episcopal Commission for Emigrants, Columba Centre, Maynooth, Co Kildare	15,000
Irish National Organisation for the Unemployed, 6 Gardiner Row, Dublin 1	146,205
Irish Senior Citizen's National Parliament, 90 Fairview Strand, Dublin 1	30,000
Jarlath Duffy & Associates, The Moorings Bungalow, Ballymahon Road, Athlone, Co Westmeath	11,107
Jobstown Integrated Development Project, 49 Bawnlea Avenue, Jobstown, Tallaght, Dublin 24	46,150
Kells Family Resource Centre, Church Street, Kells, Co Meath	13,450
Kells People's Resource Centre, Church Street, Kells, Co Meath	64,300
Kerry County Network of People with Disabilities, James Street, Tralee, Co Kerry	11,350
Kerry MABS, Edward Court, Edward Street, Tralee, Co Kerry	238,000
Kerry Travellers Development Project, 7 Ashe Street, Tralee, Co Kerry	53,350
Kilbarrack CDP Ltd., Swansnest Road, Kilbarrack, Dublin 15	20,675
Kildare MABS, Henry Street, Newbridge, Co Kildare	282,512
Kilkenny MABS, 8 William Street, Kilkenny	187,943
Killinarden Family Resource Centre, Killinarden, Tallaght, Dublin 24	94,500
Kilmore West CDP, St Luke's Resource Centre, Kilbarron Park, Kilmore West, Dublin 15	40,850
Kilrush Family Resource Centre, The Community Centre, Toler Street, Kilrush, Co Clare	75,900
Kiltimagh & District CDP, James Street, Kiltimagh, Co Mayo	55,500
Knockanrawley CDP, Knockanrawley Resource Centre, Knockanrawley, Co Tipperary	33,865
Knockanrawley Resource Centre, Knockanrawley, Co Tipperary	152,122
Laois MABS, Railway Mews, Railway Street, Portlaoise, Co Laois	375,226
Larchville/Lisduggan CDP, The Parish Rooms, Larchville, Waterford	43,088
Le Cheile, c/o 15/16 Oakland Park, Dundalk, Co Louth	38,150
Le Cheile Family Resource Centre, 33 Fair Street, Mallow, Co Cork	78,500
Leitrim MABS, Swanlinbar Road, Balinamore, Co Leitrim	85,500
Letterkenny CDP Ltd., Ramsey House, 80 Upper Main Street, Letterkenny, Co Donegal	51,650
Liffey South West MABS, 90 Meath Street, Dublin 8	166,839
Lifford/Clonleigh Resource Centre, Croaghan Heights, Lifford, Co Donegal	84,150
Limerick MABS, 87 O'Connell Street, Limerick	362,295
Limerick Travellers' Development Group, 34a John's Street, Limerick	44,750
Link Project, Orchard Community Centre, Cherryorchard Grove, Cherryorchard, Dublin 10	81,426
Little Bray Family Resource Centre, New Ard Chualann, Upper Dargle Road, Bray, Co Wicklow	50,800
Lone Parent Network Tallaght, CFG, Fettercairn Community Centre, Tallaght, Dublin 24	14,500
Longford MABS, 1 Church Street, Longford	150,331
Loreto Centre, Crumlin Road, Crumlin, Dublin 12	11,000
Lotamore Family Resource Centre, 9 Lotamore Park, Lotamore, Mayfield, Cork	22,800
Loughboy Area Resource Centre, Bishop Birch Training Institute, Nuncio Road, Kilkenny	92,715
Louisburgh Community Project Ltd., The Pastoral Centre, Long Street, Louisburgh, Co Mayo	51,700
Lourdes Youth & Community Services, c/o Lourdes Day Care Centre, Lower Sean McDermot Street, Dublin 1	59,255
Mahon CDP, Unit 7, Community Resource Centre, Avenue de Rennes, Mahon, Cork	69,079
Mahon Family Resource Centre, 1 Ballinure Crescent, Mahon, Blackrock, Cork	50,000
Markiewicz Community Centre, 205 Decies Road, Ballyfermot, Dublin 10	39,000
Mayfield Integrated CDP, Newbur House Family Centre, Old Youghal Road, Mayfield, Cork	62,065
Mayo Immigrants Liaison Committee, PO Box 67, Castlebar, Co Mayo	10,000
Meath MABS, 19 Trimgate Street, Navan, Co Meath	220,868
Meitheal, 35 Exchequer Street, Dublin 2	179,050
Mevagh Resource Group, Aras Rosgoill, Na Dunaibh, Co Dhun na nGall	74,700
Mid West Support Agency, 1 An Dun, Church Road, Raheen, Co Limerick	282,560
MIDAS MABS, Unit 5, The Village Centre, Clondalkin, Dublin 22	217,556
Midland Regional Development Officer, 1 Church Street, Longford	81,918
Midland Regional Support Agency, Elliot House, St Mary's Square, Athlone, Co Westmeath	186,750
Midleton Community Forum, Community Building, Oakwood, Youghal Road, Midleton, Co Cork	155,491
Millennium Project, Slieveardagh Family Resource Centre, Main Street, Ballingarry, Thurles, Co Tipperary	281,817
Mohill Family Resource Centre, Hyde Street, Mohill, Co Leitrim	59,050
Monaghan MABS, Onomy House, Main Street, Castleblayney, Co Monaghan	140,500
Mountview Family Resource Centre, 11 Whitechapel Crescent, Mountview, Blanchardstown, Dublin 15	77,050
Mountwood Fitzgerald Park CDP, 71/73 Maple House, Mounttown, Dunlaoghaire, Co Dublin	100,555
Moyross CDP, Community Enterprise Centre, Moyross, Limerick	42,900
Muirhevnamor Community Council Ltd., 2 Grange Close, Muirhevnamor, Dundalk, Co Louth	8,000
Mullaghmat/Cortolvin Resource Centre, Community House, 166 Mullaghmat, Monaghan	67,500
Mullingar MABS, Church Avenue, Mullingar, Co Westmeath	106,287
National Adult Literacy Agency, 76 Lower Gardiner Street, Dublin 1	59,500
National Travellers Women's Forum, c/o Galway City Partnership, Town Park Centre, Tuam Road, Galway	17,055

National Consultative Committee on Racism and Interculturism, 26 Harcourt Street, Dublin 2	15,875
Network Kildare, Skirtean, Monasterevin, Co Kildare	15,100
New Ross CDP, 16 South Street, New Ross, Co Wexford	14,375
Newpark Close Community Development Association, c/o 99 Newpark Close, Kilkenny	80,300
Newpark Close Family Resource Centre, c/o 99 Newpark Close, Kilkenny	9,800
Nobber & District Action Group, Morgallion, Nobber, Co Meath	8,000
North Clondalkin CDP, Christy Melia House, 24 Neilstown Park, Clondalkin, Dublin 22	54,700
North Cork MABS, Haine's Lane, Bank Place, Mallow, Co Cork	159,590
North Donegal MABS, 23 Oliver Plunkett Road, Letterkenny, Co Donegal	167,220
North Galway MABS, Social Services Centre, Dublin Road, Tuam, Co Galway	89,681
North Leitrim Women's Resource Group, 1 New Line, Manorhamilton, Co Leitrim	39,300
North Mayo MABS, Cualgara, Teeling Street, Ballina, Co Mayo	125,287
North Tipperary MABS, 10 Connolly Street, Nenagh, Co Tipperary	170,093
North Wall Women's Centre, Lower Sheriff Street, Dublin 1	46,450
Northside Travellers' Support Group, The Annex, Priorswood House, 100 Clonshaugh Ave, Coolock, Dublin 17	9,384
Northwest Inner City Women's Network, 19 Manor Street, Dublin 17	38,926
Offaly MABS, High Street, Tullamore, Co Offaly	161,645
OGRAS, 6 Straid Fhearchair, Baile Atha Cliath 2	8,790
O'Malley Park Family Resource Centre, 267-268 Avondale Court, O'Malley Park, Southill, Limerick	78,600
Open Door CDP, Meeting Point, Tullow Road, Carlow	14,375
Open Door Men's Project, Parnell Square, Athlone, Co Westmeath	14,375
Oriel/Dundalk MABS, 3 Roden Place, Dundalk, Co Louth	146,461
Oughterard Family Resource Centre, Clann Resource Centre, Main Street, Oughterard, Co Galway	30,752
Our Lady Of Lourdes CDP, 49 Clarina Court, Ballinacurra, Weston, Limerick	44,700
Our Lady of Lourdes Community Services Group, Greenfields Cross, Rosbrein, Limerick	11,200
Parents Alone Resource Centre, Bunratty Drive, Coolock, Dublin 17	58,385
Parents Alone Support Service, 3 Main Street, Finglas Village, Dublin 11	14,605
Parkside CDP, 10 Lord Edward Street, Ballina, Co Mayo	49,350
Partners in Mission, Partners, 24 Northbrook Road, Dublin 6	77,350
Pavee Point SSA, Travellers' Centre, 46 North Great Charles Street, Dublin 1	57,140
P.I.E.C.E. Project, 12 Snowdrop Walk, Darndale, Dublin 17	10,000
Plearaca Teo, Ionad Fiontair Ros Muc, Ros Muc, Conamara, Co na Gaillimhe	50,000
Pobal Eascarragh Teo, c/o 13 Old Fair Green, Dunboyne, Co Meath	202,191
Pobal le Cheile, Beal an Atha, Fal Carrach, Leitir Ceanainn, Co Donegal	21,600
Presentation Family Centre, Listowel, Co Kerry	89,450
Priorswood CDP, Clonshaugh Drive, Priorswood, Dublin 17	19,500
Project West CDP, Unit 2 Barry Shopping Centre, Barry Road, Finglas, Dublin 11	40,350
Quarryvale Community House Project, 46 Greenfort Drive, Quarryvale, Clondalkin, Dublin 22	49,500
Raheen Community Development Group, Raheen, Clonroche, Co Wexford	54,700
Raheen Family Resource Centre, Raheen, Clonroche, Co Wexford	10,000
Raphoe Youth & Community Project, Volt House Resource Centre, Raphoe, Co Donegal	67,800
Rialto Community Network, 564 South Circular Road, Rialto, Dublin 8	81,000
Ringsend Action Project, Regal House, 28 Fitzwilliam Street, Ringsend, Dublin 4	56,851
Ronanstown Women's Group, 43 Collinstown Grove, Clondalkin, Dublin 22	49,700
Roscommon MABS, Castle Street, Roscommon	116,365
Rowlagh Women's Group Ltd., Aras Rualach, Neilstown Road, Clondalkin, Dublin 22	38,000
Rural Action Project, Glebe House, Grace Street, Kilrush, Co Clare	63,179
School Street & Thomas Bawn Family Resource Centre Ltd., 22/23 School Street, Dublin 8	226,100
Shanakill Resource Centre, Shanakill, Monavalley, Tralee, Co Kerry	60,900
Shannon Family Resource Centre Ltd., The North Office, Kincora Apartments, Shannon, Co Clare	57,500
Shanty Educational Project, An Cosan, Kiltalawn Village Centre, Fortunestown Road, Jobstown, Tallaght, Dublin 24	18,850
Sherkin Island Development Society, Community Hall, Sherkin Island, Skibbereen, Co Cork	51,700
Sligo MABS, Westward Town Centre, Sligo	94,700
Sligo Northside CDP, Northside Community Partnership, The Northside Centre, Forthill, Sligo	44,300
South Donegal MABS Ltd., Main Street, Donegal	61,522
South East Men's Network, 3 Barrick Street, Waterford	49,505
South Inner City Community Development Association, 90 Meath Street, Dublin 8	47,000
South Mayo MABS, Humbert Mall, Castlebar, Co Mayo	105,096
South Tipperary MABS, 5 Printers Lane, Market Street, Clonmel, Tipperary	257,335
South West Clondalkin CDP, 30 Kilmahuddrick Road, Clondalkin, Dublin 22	43,800
South West Donegal Communities Partnership Ltd., Unit 8, The Carpet Factory, Killybegs, Co Donegal	32,700
South West Wexford CDP, Ramesgrange Centre, Ramesgrange, New Ross, Co Wexford	62,800
Southill CDP, Galvone, Roxboro Road, Limerick	47,950
Southside CDP, Room 155, St John & Paul's National School, Rathmullen, Drogheda, Co Louth	49,850
Southside Travellers' Action, c/o Sandyford Community Centre, Lambs Cross, Sandyford, Dublin 18	25,350
Southwest Kerry Women's Association, South West Kerry Women's Network, Cahirciveen, Co Kerry	14,400

Spafield (Cashel) Family Resource Centre, 28 Spafield Crescent, Cashel, Co Tipperary	118,585
SPLTU, 3b Brookfield Enterprise Centre, Brookfield, Tallaght, Dublin 24	79,500
St Andrew's Family Resource Centre, 114-116 Pearse Street, Dublin 2	23,850
St Andrew's Resource Centre, 114-116 Pearse Street, Dublin 2	71,550
St Brigid's Community Centre, Hawley Park, Tralee, Co Kerry	41,800
St Brigid's Family & Community Centre, 37 Lower Yellow Road, Waterford	94,900
St Canice's Community Action, Fr McGrath Community Centre, St Joseph's Road, Kilkenny	82,617
St Fergal's Resource Centre Ltd., 107 Old Court Avenue, Bray, Co Wicklow	50,000
St Johnston & Carrigans Family Resource Centre, Main Street, St Johnston, Lifford, Co Donegal	78,250
St Kevin's Family Resource Centre, St Kevin's Girl's School, Treepark Road, Kilnamanagh, Dublin 24	94,275
St Killian's Family Resource Centre, Greystones People's Project, La Touche Road, Greystones, Co Wicklow	27,300
St Margaret's Traveller Centre, St Margaret's Park, Ballymun, Dublin 11	20,350
St Mary's Community Development Project, 44 Nicholas Street, Limerick	54,300
St Matthew's Social Services Centre for Families, 5 Drumfinn Park, Ballyfermot, Dublin 10	64,000
St Michael's Family Resource Centre, c/o 70 St Michael's Estate, Inchicore, Dublin 8	26,850
St Munchin's CDP, 75 New Road, Thomondgate, Limerick	45,970
St Munchin's Family Resource Centre, 26 Clonconnane Road, Ballynanty, Limerick	120,000
TACCITIC Clonmel CDP, Community House, 286 Elm Park, Clonmel, Co Tipperary	41,000
Tallaght Lone Parents' Centre CDP, 50 Kilmartin Drive, Fettercairn, Dublin 24	41,950
Tallaght MABS, Killinarden Enterprise Park, Tallaght, Dublin 24	210,723
Tallaght Travellers' CDP, Office 2, Brookfield Enterprise Centre, Tallaght, Dublin 24	42,000
Teamworks, Hollymount Industrial Estate, Hollyhill, Co Cork	251,000
Templeshannon CDP, St Senan's Community Centre, The Shannon, Enniscorthy, Co Wexford	46,350
The Cork Social & Health Education, 4 Carriglee, Western Road, Cork	28,650
The Glen CDP, c/o 14 Comeragh Park, The Glen, Cork	43,619
The Matt Talbot Community Trust, 42 St Laurence's Road, Chapelizod, Dublin 20	48,550
The Safe Home Programme, St Brendan's Village, Mulranny, Co Mayo	15,000
The Suir CDP, 1 Castle Street, Carrick on Suir, Co Tipperary	15,220
The Vista Project, 786 Donore Avenue, Dublin 8	39,500
Tiernan's Women's Group, Orston, Dundrum Road, Dublin 16	8,000
Tosach, 44 Lower Gardiner Street, Dublin 1	177,500
Tralee CDP, Rock Business Centre, Upper Rock Street, Tralee, Co Kerry	55,000
Tralee Women's Resource Centre, 35 Ashe Street, Tralee, Co Kerry	24,475
Trim Family Resource Centre, Riverbank, Trim, Co Meath	58,520
Trinity Adult Resource Group, St Kevin's National School, Newbrook Road, Donaghmede, Dublin 13	15,300
Triskele Community Training & Development, 66 Ailesbury Road, Belfast, BT7 3FH	212,500
Tuam Community Development Resource Centre, Bishop Street, Tuam, Co Galway	90,464
Tullacmongan Resource Centre, Killymooney Drive, Cavan	60,000
Tullamore Travellers' Movement, Harbour Street, Tullamore, Co Offaly	50,950
Waterford MABS, 50 O'Connell Street, Waterford	250,222
Waterford Traveller Interest Constituency, Waterford Traveller CDP, Parish Centre, Ballybeg, Co Waterford	27,650
We The People, Unit 4, Hollyhill Shopping Centre, Hollyhill, Co Cork	54,800
West Cork MABS, Unit 1, Riversdale Commercial Park, Park Road, Dunmanway, Co Cork	150,180
West Donegal Gaoith Dobhair, Derrybeg, Letterkenny, Co Donegal	66,932
West Tallaght Resource Centre, 17 Glenshane Close, Brookfield, Tallaght, Dublin 24	64,700
West Training & Development Ltd., Mayoralty House, Merchants Road, Galway	284,697
West Waterford MABS, Civic Offices, Davitt's Quay, Dungarvan, Co Waterford	110,719
Westside Resource Centre, Unit 9, Westside Business Centre, Seamus Quirke Road, Galway	51,946
Wexford MABS, 41 North Main Street, Wexford	166,572
Whitefriar St. Development Project, Aungier Street, Dublin 2	7,624
Wicklow Travellers Group, The Dominican Convent, Wicklow Town	45,000
Wolfe Tone Villas Women's Group, Community House, 34 Wolfe Tone House Villas, Wexford	12,400
Women of the North West, Moygownagh Community Centre, Garranard, Ballina, Co Mayo	36,300
Women Together Tallaght, West Tallaght Resource Centre, 17 Glenshane Close, Tallaght, Dublin 24	38,700
Women's Aid, PO Box 791, Dublin 1	56,505
Women's Community Project, Parish Community Centre, Bishopsgate Street, Mullingar, Co Westmeath	13,350

15 STOCKS

Stocks at 31 December 2002 comprise:	€000
Stationery Supplies	1,282
IT Consumables	40
	<u>1,322</u>

16 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Income Tax	1,564
CSWOP Schemes	372
Pay Related Social Insurance	696
Interstat Value Added Tax	50
Withholding Tax	<u>337</u>
	<u>3,019</u>

JOHN HYNES
Accounting Officer
 DEPARTMENT OF SOCIAL AND FAMILY AFFAIRS
 31 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Social and Family Affairs for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002. Attention is drawn to Chapter 12 of the report for 2002 prepared by me pursuant to Section 3 of the Act.

JOHN PURCELL
 Comptroller and Auditor General
 10 September 2003

AN CHOMHAIRLE EALAÍON

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted, for grants (grants-in-aid) to An Chomhairle Ealaíon.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
A. GRANT UNDER SECTION 5 OF THE ARTS ACT, 1951 (GRANT-IN-AID)	34,102	34,102	-
B. GRANT UNDER SECTION 5 (1)(a) OF THE NATIONAL LOTTERY ACT, 1986 (GRANT-IN-AID) (NATIONAL LOTTERY FUNDED)	<u>13,567</u>	<u>13,567</u>	-
Total	<u>47,669</u>	<u>47,669</u>	-

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

Responsibility for this Vote transferred from the former Department of Arts, Heritage, Gaeltacht and the Islands to the Department of Arts, Sport and Tourism with effect from 18 June 2002. This account reflects expenditure for the full year.

PHILIP FURLONG

Accounting Officer

DEPARTMENT OF ARTS, SPORT AND TOURISM

31 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for An Chomhairle Ealaíon for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Department of Arts, Sport and Tourism in respect of the Vote for An Chomhairle Ealaíon. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL

Comptroller and Auditor General

10 September 2003

AN ROINN GNÓTHAÍ POBAIL, TUAITHE AGUS GAELTACHTA

Cuntas ar an tsuim a caitheadh, sa bhliain dar críoch 31 Nollaig 2002, i gcomparáid leis an tsuim a deonadh, le haghaidh thuarastail agus chostais Oifig an Aire Gnóthaí Pobail, Tuaithe agus Gaeltachta, agus le haghaidh seirbhísí áirithe atá faoi riaradh na hOifige sin, lena n-áirítear deontais áirithe agus ildeontais-i-gcabhair.

Seirbhís		Soláthar don		Fabhruithe
RIARACHÁN		Mheastachán	Caiteachas	Deiridh
(ADMINISTRATION)		€000	€000	€000
A.1	TUARASTAIL, PÁ AGUS LIÚNTAIS	20,757	19,826	-
A.2	COSTAIS TAISTIL AGUS COTHAITHE	1,734	1,496	2
A.3	COSTAIS THEAGMHASACHA	1,807	1,744	32
A.4	SEIRBHÍSÍ POIST AGUS TEILEACHUMARSÁIDE	973	972	12
A.5	FEARAS AGUS SOLÁTHAIRTÍ OIFIGE	1,673	1,602	(15)
A.6	COSTAIS ÁITREABH OIFIGE	944	939	3
A.7	SEIRBHÍSÍ COMHAIRLEOIREACHTA	1,829	804	2
A.8	TOGRAÍ LEICTREONACH AN RIALTAIS	200	-	-
EALAÍONA AGUS CULTÚR				
(ARTS AND CULTURE)				
B.	PAYMENTS TO MATCH RESOURCES GENERATED BY THE NATIONAL MUSEUM, THE NATIONAL LIBRARY AND THE NATIONAL ARCHIVES (GRANT-IN-AID FUND)	259	259	-
C.1	GENERAL EXPENSES OF NATIONAL MUSEUM, NATIONAL LIBRARY AND NATIONAL ARCHIVES	3,930	3,920	-
C.2	GENERAL EXPENSES OF THE IRISH MUSEUM OF MODERN ART, CHESTER BEATTY LIBRARY, NATIONAL CONCERT HALL AND NATIONAL ARCHIVES ADVISORY COUNCIL (GRANT-IN-AID FUND)	3,374	3,374	-
C.3	CULTURAL PROJECTS	650	650	-
C.4	CULTURAL DEVELOPMENT	1,214	1,213	-
C.5	HERITAGE FUND	2,539	2,539	-
C.6	INTERNATIONAL CULTURAL EXCHANGE	111	111	-
AN GHAELIGE AGUS AN GHAELTACHT				
D.	TITHE GAELTACHTA - DEONTAIS FAOI ACHTANNA NA dTITHE (GAELTACHT) 1929 GO 2001	3,800	4,700	-
E.	SCÉIMEANNA FEABHSÚCHÁIN SA GHAELTACHT	12,900	16,553	-
F.	SCÉIMEANNA CULTÚRTHA AGUS SÓISIALTA	5,649	5,671	-
G.	OIFIG EORPACH DO THEANGACHA NEAMHFHORLEATHANA	50	25	-
H.1	ÚDARÁS NA GAELTACHTA - CAITEACHAS REATHA	6,900	8,600	-
H.2	ÚDARÁS NA GAELTACHTA - DEONTAIS DO THIONSCAIL	16,000	14,000	-
H.3	ÚDARÁS NA GAELTACHTA - CAITEACHAS CAIPITIL AR FHOIRGNIMH	16,200	20,300	-
H.4	ÚDARÁS NA GAELTACHTA - TOGHCHÁN	1	-	-
I.	ÍOCAÍOCHT LE CISTE NA GAEILGE (CRANNCHUR NÁISIÚNTA)	2,227	2,403	5
J.	ÍOCAÍOCHT LEIS AN FORAS TEANGA	14,000	13,883	-

Seirbhís	Soláthar don Mheastachán €000	Caiteachas €000	Fabhrúithe Deiridh €000
CRAOLACHÁN AGUS SCANNÁNAÍOCHT (BROADCASTING AND FILM)			
K. GRANT TO RADIO TELEFÍS ÉIREANN FOR BROADCASTING LICENCE FEES (GRANT-IN-AID)	46,200	46,200	-
L. PAYMENT TO AN POST FOR COLLECTION OF BROADCASTING LICENCE FEES	4,426	4,426	-
M.1 COMMISSIONS AND SPECIAL INQUIRIES	13	38	-
M.2 CAITEACHAS I NDÁIL LE BUNÚ CÓRAS CHRAOLACHÁIN DHIGITEACH	1	31	-
M.3 AN COIMISIÚN CRAOLACHÁIN NA hÉIREANN CAITEACHAS REATHA (DEONTAS-I-gCABHAIR)	738	684	-
N.1 IRISH FILM BOARD - ADMINISTRATION EXPENSES (GRANT-IN-AID)	800	800	-
N.2 IRISH FILM BOARD - CAPITAL EXPENDITURE (GRANT-IN-AID)	4,832	4,832	-
O.1 RADIO TELEFÍS ÉIREANN - DEONTAS I LEITH THEILIFÍS NA GAEILGE (DEONTAS-I-gCABHAIR)	11,879	11,879	-
O.2 RADIO TELEFÍS ÉIREANN - DEONTAS I LEITH THEILIFÍS NA GAEILGE - CAITEACHAS CAIPITIL (DEONTAS-I-gCABHAIR)	773	773	-
OIDHREACHT (HERITAGE)			
P.1 GRANT-IN-AID FOR AN CHOMHAIRLE OIDHREACHTA (HERITAGE COUNCIL) - ADMINISTRATIVE EXPENSES	785	785	-
P.2 GRANT-IN-AID FOR AN CHOMHAIRLE OIDHREACHTA (HERITAGE COUNCIL) (NATIONAL LOTTERY FUNDED)	2,115	2,115	-
Q.1 EDUCATION AND VISITOR SERVICES	191	185	-
Q.2 MISCELLANEOUS SERVICES AT VISITOR CENTRES	218	218	-
R. OVERSEAS MARKETING	408	409	-
S. NATIONAL PARKS AND WILDLIFE SERVICE	6,020	6,019	-
T. GRANT TO WATERWAYS IRELAND	30,975	25,684	-
U. HISTORIC PROPERTIES	12,523	12,522	-
V. NATIONAL MONUMENTS AND ARCHITECTURAL PROTECTION	9,034	9,029	-
SEIRBHÍSÍ EILE (OTHER SERVICES)			
W. OILEÁIN	7,800	6,283	(93)
X.1 LOCAL DEVELOPMENT/SOCIAL INCLUSION MEASURES	23,277	29,278	-
X.2 PROGRAMME FOR PEACE AND RECONCILIATION	8,538	2,500	-
X.3 DRUGS INITIATIVE	12,496	11,954	38
X.4 WESTERN DEVELOPMENT COMMISSION (GRANT-IN-AID FOR GENERAL EXPENSES)	750	663	-
X.5 WESTERN INVESTMENT FUND (GRANT-IN-AID)	6,350	1,157	-
X.6 TRAINING CO-ORDINATION	25	25	-
X.7 NATIONAL DEVELOPMENT PLAN - RURAL DEVELOPMENT	11,255	4,738	20
X.8 LEADER, INTERREG AND PEACE PROGRAMME	13,963	3,710	-
X.9 CEANTAIR LAGA ARD-RIACHTANAIS (CLÁR)	12,700	14,139	8

Seirbhís	Soláthar don Mheastachán €000	Caiteachas €000	Fabhruithe Deiridh €000
X.10 MISCELLANEOUS RURAL SERVICES	288	25	-
X.11 INFORMATION SOCIETY - COMMUNITY INITIATIVE	4,306	3,358	-
X.12 EMPLOYMENT SUPPORT SYSTEMS - STUDENTS SUMMER JOB SCHEME	3,934	3,885	-
X.13 THE PROGRAMME FOR PEACE AND RECONCILIATION	1,367	1,284	-
X.14 GRANTS FOR COMMUNITY AND VOLUNTARY SERVICE (MAINLY NATIONAL LOTTERY FUNDED)	24,029	19,788	-
X.15 MISCELLANEOUS SERVICES	<u>364</u>	<u>127</u>	<u>-</u>
An Mór-Iomlán	383,094	355,127	14
<i>Deduct :-</i>			
Y. APPROPRIATIONS-IN-AID	<u>65,502</u>	<u>56,140</u>	<u>729</u>
An Glan-Iomlán	<u>317,592</u>	<u>298,987</u>	<u>(715)</u>
MÉID CRUINN LE TABHAIRT SUAS	€18,604,774		

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

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICIES

Reporting Period

This account has been prepared in accordance with the 2002 Further Revised Estimate for the Department of Community, Rural and Gaeltacht Affairs which took account of the alteration of the title of the Department of Arts, Heritage, Gaeltacht and the Islands to the Department of Community, Rural and Gaeltacht Affairs in June 2002 (S.I. No. 308 of 2002), and the following transfers of functions:

FUNCTIONS TRANSFERRING INTO THIS DEPARTMENT

- I. The transfer of **Rural Development** functions from the Department of Agriculture, Food and Rural Development with effect from 18 June 2002 (S.I. No. 296 of 2002). Expenditure prior to that date is included in Vote 31.
- II. The transfer of the **Community Application of Information Technology (CAIT) Initiative** functions from the Department of Public Enterprise with effect from 18 June 2002 (S.I. No. 301 of 2002). Expenditure prior to that date is included in Vote 32.
- III. The transfer of **Local Development and Co-ordination of Drugs Strategy** functions from the Department of Tourism, Sport and Recreation with effect from 18 June 2002 (S.I. No. 304 of 2002). Expenditure prior to that date is included in Vote 35.
- IV. The transfer of the Programme **for Revitalising Areas by Planning, Investment and Development (RAPID)** function from the Department of Environment and Local Government with effect from 25 June 2002 (S.I. No. 326 of 2002). Expenditure prior to that date is included in Vote 25.
- V. The transfer of **Community Affairs** functions from the Department of Social and Family Affairs with effect from 25 June 2002 (S.I. No. 327 of 2002). Expenditure prior to that date is included in Vote 40.
- VI. The transfer of the **EU Programme for Peace and Reconciliation in Northern Ireland and the Border Regions** from the Department of Social and Family Affairs with effect from 10 July 2002 (S.I. No. 357 of 2002). Expenditure prior to that date is included in Vote 40.

FUNCTIONS TRANSFERRING OUT OF THIS DEPARTMENT

- VII. The transfer of **Broadcasting** functions to the Department of Communications, Marine and Natural Resources with effect from 18 June 2002 (S.I. No. 299 of 2002).
- VIII. The transfer of **Arts, Film and Cultural Institution's** functions to the Department of Arts, Sport and Tourism with effect from 18 June 2002 (S.I. No. 302 of 2002).
- IX. The transfer of **Heritage** functions to the Department of Environment and Local Government with effect from 10 July 2002 (S.I. No. 356 of 2002).
- X. The transfer of functions in respect of **where archaeological objects may be deposited under the National Monuments (Amendment) Act 1994 (No. 17 of 1994)** to the Department of Arts, Sport and Tourism with effect from 10 July 2002 (S.I. No. 358 of 2002).

Note: Expenditure on the functions described at VII. to X. above, prior to the relevant dates shown, is included in Vote 42.

2 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			298,987
Changes in Capital Assets			
Purchases Cash	(1,805)		
Disposals Cash	16		
Depreciation	293		
Loss on Disposals	<u>56</u>	(1,440)	
Assets under Development			
Cash Payments		(69)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(3,809)		
Decrease in Stock	<u>1,122</u>	<u>(2,687)</u>	<u>(4,196)</u>
Direct Expenditure			294,791
Expenditure Borne Elsewhere			
Net Allied Services Expenditure	5,188		
Notional Rents	<u>462</u>		<u>5,650</u>
Operating Cost			<u>300,441</u>

3 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 4)			1,258
Assets under Development (Note 5)			<u>64</u> 1,322
Current Assets			
Stocks (Note 16)		7	
Prepayments		121	
Accrued Income		729	
Other Debit Balances		10,676	
PMG Balance and Cash	24,341		
Orders Outstanding	<u>(14,211)</u>	<u>10,130</u>	
Total Current Assets		<u>21,663</u>	
Less Current Liabilities			
Accrued Expenses		135	
Other Credit Balances:			
Due to State (Note 17)	16		
Other Suspense Items	<u>12,985</u>	13,001	
Net Liability to the Exchequer (Note 6)		<u>7,805</u>	
Total Current Liabilities		<u>20,941</u>	
Net Current Assets			<u>722</u>
Net Assets			<u>2,044</u>

4 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Plant and Machinery €000	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2002 ¹	10,397	7,422	3,895	21,714
Additions	742	1,024	77	1,843
Assets transferred in from other Departments ²	-	86	18	104
Disposals	(229)	(1)	(1)	(231)
Assets transferred to other Departments ³	<u>(10,852)</u>	<u>(6,707)</u>	<u>(3,795)</u>	<u>(21,354)</u>
Gross Assets at 31 December 2002	<u>58</u>	<u>1,824</u>	<u>194</u>	<u>2,076</u>
Accumulated Depreciation:				
Opening Balance at 1 January 2002 ¹	5,588	4,314	1,994	11,896
Depreciation for the year	6	270	17	293
Depreciation on assets transferred in from other Departments ²	-	42	6	48
Depreciation on Disposals	(158)	-	(1)	(159)
Depreciation on assets transferred to other Departments ³	<u>(5,398)</u>	<u>(3,899)</u>	<u>(1,963)</u>	<u>(11,260)</u>
Cumulative Depreciation at 31 December 2002	<u>38</u>	<u>727</u>	<u>53</u>	<u>818</u>
Net Assets at 31 December 2002	<u>20</u>	<u>1,097</u>	<u>141</u>	<u>1,258</u>

Notes:

- These figures have been adjusted relative to the closing balance in the 2001 Appropriation Account following a review (including an inventory and valuation of furniture).
- These figures relate to assets transferred as part of the transfer of functions to the Department of Community, Rural and Gaeltacht Affairs from the Departments of Agriculture and Food, Transport, Arts, Sport and Tourism and Social and Family Affairs. The transfer of assets is deemed to have taken place on 30 June 2002.
- These figures relate to assets transferred as part of the transfer of functions from the Department of Community, Rural and Gaeltacht Affairs to the Departments of Communications, Marine and Natural Resources, Arts, Sport and Tourism and Environment and Local Government. The transfer of assets is deemed to have taken place on 30 June 2002.

5 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2002

	Development of IT Projects €000
Amounts brought forward at 1 January 2002	31
Cash Payments for the Year	69
Transferred to Asset Register	<u>(36)</u>
Amounts carried forward at 31 December 2002	<u>64</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 2002

	€000	€000
Surplus to be surrendered		18,605
Exchequer Grant Undrawn		<u>(10,800)</u>
Net Liability to the Exchequer		<u>7,805</u>
Represented by:		
Debtors		
Net PMG Balance and Cash	10,130	
Debit Balances: Suspense	<u>10,676</u>	20,806
Creditors		
Due to State	(16)	
Credit Balances: Suspense	<u>(12,985)</u>	<u>(13,001)</u>
		<u>7,805</u>

7 MINIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN SOLÁTHAR DON MHEASTACHÁN

Sub-head	Less/(More) Than Provided €000	Explanation
A.7	1,025	The underspend largely arose due to the fact that Change Management and Records Management consultancies and systems did not proceed arising from the changes in Departmental responsibilities during the year.
A.8	200	The saving arose because of the late commencement of the Gaeltacht e-Government project, the progress of which was affected by the reorganisation of the Department.
D.	(900)	Ceadaítear deontais faoi Achtanna na dTithe (Gaeltacht) agus tugtar achar áirithe ama don iarratasóir chun an obair a dhéanamh. Íoctar an deontas de réir mar a bhíonn an obair ag dul ar aghaidh. Tháinig níos mó cásanna chun aibíochta i rith 2002 ná mar a bhíodas ag súil leis.
E.	(3,653)	Tháinig brú ó na hÚdaráis Áitiúla maidir le bóithre sa Ghaeltacht, go háirithe bóithre straitéiseacha. Tháinig éileamh breise ón bpobal ó thaobh hallaí agus áiseanna chaitheamh aimsire.
G.	25	Is deontas é seo don Bhiúró mar chabhair chun costais na hoifige i mBaile Átha Cliath a sheasamh. Níor osclaíodh an oifig go dtí mí Iúil agus dá bhrí sin ní raibh éileamh ar an deontas iomlán.
H.1	(1,700)	Cuireadh airgeadú breise ar fáil chun freastal ar na riachtanais do chaiteachas reatha, méaduithe i dtuarastal/pinsin ag costais árachais ach go háirithe. Chomh maith le sin cailleadh ioncam a rabhtas ag súil leis ó chíosanna mar gheall ar mhonarchana ag dúnadh.
H.2	2,000	Mar gheall ar an lagtrá san earnáil déantúsaíochta traidisiúnta, bhí laghdú san éileamh ar dheontais do thionscail.
H.3	(4,100)	Cuireadh maoiniú breise ar fáil toisc go ndeachaigh clár tógála an Údaráis ar aghaidh níos tapúla ná mar a bhíodas ag súil leis agus chun athchóiriú agus athnuachan a dhéanamh ar fhoirgnimh ar mhaithe le tionscail nua-aimseartha a aimsiú don Ghaeltacht.
H.4	1	Ní bhfuarthas billí ó Údaráis Áitiúla maidir le costais a bhain le toghchán an Údaráis i 1999.
I.	(176)	Bhain formhór an chaiteachais le deontas aonuaire bhreise le heagraíocht amháin de bharr go raibh níos mó iarratais faighte faoi scéim atá bunaithe ar éileamh ná mar a bhíodas ag súil leis.
M.1	(25)	The difference arises as a result of expenses of the Forum on Broadcasting being paid from this subhead. The Forum was established during the course of 2002.
M.2	(30)	The expenditure relates to the team of consultants engaged to advise the Minister in 2001 in relation to the digital

television project. As the project ran into 2002, the balance of fees fell due to be paid in that year.

M.3	54	The saving arises from the fact that recruitment of additional staff by the Broadcasting Commission of Ireland did not take place in 2002 as quickly as had been anticipated.
T.	5,291	Waterways Ireland's underspend of €5.29m in 2002 was caused by (a) delays in recruitment of staff and on the administrative buildings programme, (b) planning delays and (c) adverse weather conditions.
W.	1,517	Níor éirigh leis na hÚdaráis Áitiúla brú ar aghaidh leis an amchlár d'oibreacha caipitil mar a rabhtas ag súil leis de dheasca cúinsí áirithe, e.g. aimsir agus fáil ar chonraitheoirí go tráthúil.
X.1	(6,001)	The excess was due to higher than envisaged expenditure by Area Partnerships and Community Groups and costs associated with supporting the RAPID Programme.
X.2	6,038	The savings arose because of the delay in the commencement of the PEACE II Programme.
X.4	87	Cumulative staff costs for the year were less than the forecasted amount which was based on all posts being filled throughout the year.
X.5	5,193	There was a delay in getting the necessary clearance from the EU under the State Aids regime. The subsequent rate of drawdown from this new fund by prospective investors was less than anticipated.
X.7	6,517	Delays in 2001 in the selection process for the Groups to deliver the Rural Development Initiative impacted on expenditure in 2002. Demand in 2002 under the Rural Development Fund and the Farm Relief Services was also less than anticipated.
X.8	10,253	Delays in 2001 in EU Commission approval for the LEADER + Initiative, and the subsequent selection process for the Local Action Groups in 2001, had a knock-on effect on expenditure in 2002. The rate of expenditure accelerated in the second half of the year. Expenditure under the Interreg III and the PEACE II Programmes was not incurred in 2002.
X.9	(1,439)	The overspend arose because it was difficult to anticipate the level of uptake on the new CLÁR Programme.
X.10	263	The underspend arose from delays in advancing the funding scheme to support the role of Federations, Networks and Umbrella Bodies in the Community and Voluntary Sector in 2002.
X.11	948	The underspend arose due to delays with potential beneficiaries in meeting the qualifying criteria of the Initiative.
X.13	83	The savings arose because of the delay in the commencement of the Peace II Programme.
X.14	4,241	The saving mainly arose due to delays in advancing (a) the funding scheme for Training and Supports in the Community and Voluntary Sector and (b) the funding scheme to support the role of Federations, Networks and Umbrella Bodies in the Community and Voluntary Sector.
X.15	237	The underspend was due to delays in the establishment of the Dormant Accounts Fund Board and the non-commencement of the White Paper Research Programme.

8 LEITHRIS-I-gCABHAIR (Appropriations-in-Aid)

	Mar a Measadh ¹ €	Mar a Fuarthas €
1. Miscellaneous receipts	1,108,000	2,435,287
2. Aisíoc tuarastal áirithe	235,000	379,786
3. Fáltais i ndáil leis an Músaem Náisiúnta (National Museum)	12,000	12,229
4. Fáltais i ndáil leis an Leabharlann Náisiúnta (National Library)	108,000	107,611
5. Fáltais i ndáil leis an gCartlann Náisiúnta (National Archives)	24,000	23,626
6. Táillí ceadúnais craolacháin	50,739,000	50,739,360
7. Rents (including receipts from lettings of fishing rights, etc.)	55,000	54,223
8. Services at Visitor Centres	286,000	285,980
9. Sales of Property	-	-
10. Charges at National Parks and Wildlife Sites	398,000	398,106
11. Charges at National Monuments and Historic Properties	1,704,000	1,704,201
12. Charges for use of Inland Waterways	-	-
13. LEADER, etc. (Subhead Y.8)	4,908,000	-
14. National Development Plan - Structural Receipts (Subhead Y.7)	<u>5,925,000</u>	<u>-</u>
An tIomlán	<u>65,502,000</u>	<u>56,140,409</u>

Note:

1. The 2002 Estimate figures for Appropriations-in-Aid reflect the transfer of functions from the Department of Community, Rural and Gaeltacht Affairs to the Departments of Communications, Marine and Natural Resources; Arts, Sport and Tourism and Environment and Local Government. They also reflect the transfer of functions to the Department of Community, Rural and Gaeltacht Affairs from the Departments of Agriculture and Food; Transport; Arts, Sport and Tourism; and Social and Family Affairs.

Míniú

1. By their miscellaneous nature receipts in this Subhead are difficult to estimate and fluctuate considerably.
2. A higher number of staff than was expected were on secondment to other bodies during the year.
13. Expenditure in 2002, and consequent refunds of certified expenditure, were less than anticipated due to delays in the selection process of the LEADER + Groups.
14. Receipts due for final payments in respect of the 1994-1999 round of structural funding were not received by the end of 2002.

9 GLOBAL COMMITMENTS

The global figure for non-capital commitments likely to arise in 2003 and subsequent years is estimated to be €1,188,217.

10 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €6,350 or more	Max. Individual payment of €6,350 or more
	€			
Higher, special or additional duties	249,387	205	4	14,711
Overtime and extra attendance	679,448	365	21	13,464
Miscellaneous	<u>112,085</u>	203	-	-
Total extra remuneration	<u>1,040,920</u>			

Note:

Certain individuals received extra remuneration in more than one category.

11 MISCELLANEOUS ITEMS

A total of €149,359 in compensation and associated legal and miscellaneous costs was paid in cases of personal injury claims by employees arising out of accidents at work. (Department of Finance delegated sanction of August 1991).

Sums totalling €105,514 were paid in settlement of claims for personal injuries on State property. (Department of Finance delegated sanction of August 1991).

Amounts totalling €25,480 were paid in respect of accidents involving State and other vehicles. (Department of Finance delegated sanction of August 1991).

As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of €743,000 was included in the estimate for 2003.

Costs associated with the Forum on Broadcasting in the period 1 January to 18 June 2002 were €38,469. The purpose of the Forum, which was established in April 2002, was to consider and make recommendations in relation to the future of broadcasting in Ireland.

Five retired Civil Servants in receipt of civil service pensions were re-engaged at a cost of €58,953.

A sum of €80,609 was received from the Change Management Fund, Subhead N of the Vote of the Department of Finance, in respect of the Management Information Framework project.

An amount of €167,475 was received from the Change Management Fund, Subhead N of the Vote of the Department of Finance, in respect of the Performance Management and Development System.

12 EU FUNDING

The outturns for Subheads H.2, X.2, X.7, X.8 and X.13 include expenditure in respect of activities co-financed from EU funds.

13 COMMISSIONS AND INQUIRIES, ETC.

The cumulative expenditure in respect of Commissions etc. to 17 June 2002 on account of which payments were made in the period is as follows:

Commission, Committee or Special Inquiry	Year of Appointment	Expenditure in 2002 €	Cumulative Expenditure to 17/06/2002 €
Broadcasting Complaints Commission	1977	-	434,126
Forum on Broadcasting	2002	38,469	38,469

Note:

Broadcasting functions were transferred to the Department of Communications, Marine and Natural Resources with effect from 18 June 2002 (S.I. No. 299 of 2002). Expenditure after that date is shown in Vote 30.

14 MISCELLANEOUS ACCOUNTS

Arts, Film and Cultural Institutions functions were transferred from the Department of Community, Rural and Gaeltacht Affairs to the Department of Arts, Sport and Tourism with effect from 18 June 2002 (S.I. No. 302 of 2002). Expenditure after that date is shown in Vote 35.

**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 period ended 17 June 2002**

	National Museum €	National Library €	National Archives €	Total €
Grant from Subhead B.	158,428	100,058	514	<u>259,000</u>

**Grant-in-Aid Fund for General Expenses of the Irish Museum of Modern Art, Chester Beatty Library,
National Concert Hall and National Archives Advisory Council**

Account of Receipts and Payments for the period ended 17 June 2002

	€	€
Balance at 1 January 2002		379,342
Grant-in-Aid - Subhead C.2		<u>3,374,000</u>
		3,753,342
Payments		
Irish Museum of Modern Art - Current	(1,817,500)	
Irish Museum of Modern Art - Capital	(256,000)	
National Archives Advisory Council	(5,055)	
Chester Beatty Library	(676,158)	
National Concert Hall	(619,034)	
Amount surrendered to the Exchequer	<u>(253)</u>	<u>(3,374,000)</u>
Balance at 17 June 2002		379,342
Transferred to meet expenditure of the National Museum, National Library and National Archives		<u>(379,342)</u>
Final Balance		=

**National Museum Non-Voted Moneys Account
For period ended 17 June 2002**

	€
Balance at 1 January 2002	40,838
Sponsorship/Donations	<u>136,439</u>
	177,277
Payments	<u>(114,507)</u>
Balance at 17 June 2002	62,770
Transferred to the Department of Arts, Sport and Tourism	<u>(62,770)</u>
Final Balance	=

15 NATIONAL LOTTERY FUNDING

Subhead		€000
I.	Íocaíocht le Ciste na Gaeilge	2,403
P.2	An Chomhairle Oidhreachta - Current	1,195
P.2	An Chomhairle Oidhreachta - Capital	920
X.14	Grants for Community and Voluntary Service.	<u>19,763</u>
		<u>24,281</u>

Cuntas Chiste na Gaeilge

	€	€
Fúilleach ar 1 Eanáir 2002	136,946	
Deontas-I-gCabhair 2002	2,227,000	
Airgead Breise	<u>175,678</u>	2,539,624

Íocaíochtaí le:-

Áras Úí Dhálaigh, Léim an Bhradáin, Co. Chill Dara	18,161	
Baile Átha Cliath le Gaeilge, 46 Sraid Chill Dara, Baile Átha Cliath 2	17,602	
Bord na Leabhar Gaeilge, Ráth Cairn, Co. na Mí	1,055,000	
Cluichí Pan Ceilteach, Coimisinéirí Bhaile Bhéal Átha na Sionnaigh Co. Dhún na nGall	30,000	
Coiste Bhunscoil Bheanna Boirce, Caisleain Uidhlin, Co. an Dúin	1,219	
Comhairle Chontae Dhún na nGall, Lífear, Co. Dhún na nGall	10,972	
Comhaltas Ceoltoirí Éireann, Baile na Manach, Co. Átha Cliath	550,000	
Comhchoiste Réamhscolaíochta, Cearnóg Mhuirfean, Baile Átha Cliath 2	1,290	
Comhdháil Náisiúnta na Gaeilge, 46 Sraid Chill Dara, Baile Átha Cliath 2	16,576	
European Language Initiative, Wicken, Milton Keynes, England	563	
Féile Phan-Cheilteach, Rose Inn Street, Cill Chainnaigh, Co. Chill Chainnaigh	19,050	
Gaelscoil Iarfhlaith, Ionad Pobail, Tuaim, Co. na Gaillimhe	2,539	
Gael-Taca, Scoil Neasáin, Port Uí Shúilleabháin, Corcaigh	38,100	
Gaillimh le Gaeilge, 46 Sraid Chill Dara, Baile Átha Cliath 2	86,117	
Glór na nGael, 46 Sraid Chill Dara, Baile Átha Cliath 2	2,550	
Iomairt Cholm Cille	223,932	
Ionad Ealaíon is Dúchais Naomh Eoin, Lios Tuathail, Co. Chiarraí	11,429	
Múinteoirí Rince Fhíor-Chéilí Tír Chonaill, Co. Dhún na nGall	5,079	
Pobal Páirtíocht IarDheisceart Dhún na nGall Teo., Co. Dhún na nGall	600	
Taighde ar logainmneacha, Baile Átha na nEach, Co. an Chábháin	229	
Togra Múineadh na Gaeilge – Southwark, London, England	95,230	
Taibhdhearc na Gaillimhe, An tSraid Láir, Gaillimh	300,689	
Tiobraid Árann ag Labhairt, An tAonach, Co. Thiobraid Árann	<u>52,697</u>	2,539,624

Fúilleach ar 31 Nollaig 2002

-

Subhead X.14 - Grants for Community and Voluntary Service
Organisations which received Amounts of €6,349 or more

	€
Access 2000, Waterford, 74 Manor St., Waterford	53,010
Access 2000, Wexford CFG, 5 Monk St., Wexford	42,250
Accord Fermoy, Co. Cork	8,000
Accord Killarney, Co. Kerry	8,000
Action Inishowen, Millbrae, Carndonagh, Inishowen, Co Donegal	55,800
Áit na nDaoine CDP, 2 Grange Close, Muirhevnamor, Dundalk, Co Louth	70,150
An Siol CDP, 19 Manor St., Dublin 7	52,005
Aontas CFG, 22 Earlsfort Terrace, Dublin 2	70,700
Ardaghy Development Association, Feragh Dunraymond Monaghan, Co Monaghan	9,000
Ardfert Community Council, Co. Kerry	15,000
Ardrahan Community Alert, Ardrahan, Co. Galway	6,777
Arts Specialist Support Agency (Community Arts) c/o Priorswood CDP, Clonsaugh, Dublin 17	42,000
Arvagh Development Association, Market House, Market Square, Arvagh Co. Cavan	10,000
Ashbourne and District Senior Citizens Association, Greenogue, Kilsallaghan, Co Meath	6,903
Athy CDP, Woodstock St., Athy, Co Kildare	23,300

Athy Travellers Club, Co. Kildare	16,000
Atlantic View CDP, Tir Conaill St., Ballyshannon, Co Donegal	139,650
Aughrim St. Parish Centre, 12/13 Prussia St, Dublin 7	10,000
Avoca Community Alert Group, Co. Wicklow	12,330
Ballinaheglish Community Alert, Cloonmullenan, Donamon P.O. Co. Roscommon	6,949
Ballyadams/Ballylinan Development Group, The Library, Luggacurren, Stradbally, Co. Laois	9,184
Ballybane Mervue CDP, Ballybane Community Resource Centre, Ballybane, Galway City	54,300
Ballybeg CDP, Project Office, Ballybeg, Waterford	96,192
Ballydonoghue Community Alert, Listowel, Co. Cork	6,696
Ballyphehane/Togher, Community Resource Centre and Creche, Lr. Friars Walk, Cork	58,100
Ballyroan Community Care Group, Dublin 16	7,273
Ballyshannon Neighbourhood Watch, Knather, Ballyshannon, Co Donegal	12,771
Balyna Rural Enterprise Development Association, Co. Kildare	7,522
Bantry and District CDP, Community Resource Centre, Glengarriff Road, Bantry, Cork	85,950
Bawnogue Women's CFG, Bawnogue Youth and Community Centre, Bawnogue Rd., Clondalkin, Dublin 22	18,838
Bere Island CDP, Community Centre, Bere Island, Co Cork	40,500
Birr Neighbourhood Watch, 1 Newbridge Street, Birr, Co. Offaly	6,849
Blackrock Neighbourhood Watch, Co. Cork	15,732
Blackwater Valley Comm Centre, Mullinderg, Emyvale, Co Monaghan	9,000
Blakestown CDP, Blakestown Resource Centre, Blakestown Way, Dublin 15	77,550
Blakestown/Mountview Youth Initiative, Unit 4 Blakestown S.C., Blakestown Way, Dublin 16	17,825
Blanchardstown Travellers, Parlickstown Hse., Ladyswell Road, Mulhuddart, Dublin 15	28,750
Blayne Blades CFG, Parish Centre, Castleblayne, Co Monaghan	44,450
Bonane Community Alert, Kenmare, Co. Kerry	11,475
Bosnian CDP, 40 Pearse St., Dublin 2	42,226
Bray Travellers Dev. Network, 33 Florence Road, Bray, Co Wicklow	40,350
B.R.B. Senior Citizens Group, Lettershea, Clifden, Co. Galway	6,851
Burnfoot Care of the Aged, C/o Patrick Lynch, Magherabeg, Burnfoot, Co Donegal	7,317
CAFTA CDP, AXIS Centre, Main St., Ballymun, Dublin 9	122,168
Caheragh Community Association, Co Cork	10,000
Callan Community Network, Moonarch, Callan, Co. Kilkenny	8,000
Cam Community Alert, Carrick, Curraghboy, Athlone, Co. Roscommon	7,726
CAP Ballymun CDP, AXIS Centre, Main St., Ballymun, Dublin 9	78,300
Capuchin Education And Training, 29 Bow St, Dublin 7	12,000
Carlingford Community Development, Sally Garden, River Lane, Carlingford, Co Louth	9,000
Carmichael Centre For Voluntary Groups, Carmichael House, Nth Brunswick St, Dublin 7	89,000
Castlebar Active Retirement Association, Westport Road, Castlebar, Co Mayo	12,132
Castleblayne Arts and Community, Beech Corner, Castleblayne, Co. Monaghan	9,000
Castleblayne Social Services Committee, Co. Monaghan	7,038
CDP Newsletter (Moyross), Community Enterprise Centre, Moyross, Limerick	45,750
Celbridge Community Council - Care for the Aged, Co. Kildare	13,506
Cherish, 2 Lr Pembroke St, Dublin 2	12,950
Clare Island CDP Community Co-op, Clare Island, Co. Mayo	41,950
Clare Women's Network, 2 Bank Place, Ennis, Co Clare	29,900
Claremorris Women's Group, Social Services Centre, D'Alton St., Claremorris, Co Mayo	6,700
CLASP CDP, Gleann Community Centre, Drumnacool, via Boyle, Co Sligo	64,239
Clonakilty Travellers CFG, 8 Park Road, Clonakilty, Co Cork	22,100
Clonbur Community Council, Clonbur, Co Galway	14,661
Clondalkin Travellers CDP, c/o Sports and Leisure Centre, Nangor Road, Clondalkin, Dublin 22	45,700
Clondalkin Womens' Network, Unit 3, Westward House, Main St., Clondalkin, Dublin 22	67,900
Clones Community Forum Ltd, Co. Monaghan	14,317
Cobh Family Resource Centre, Co Cork	18,000
Coiste na nIarchimí, Dominick Court, 41 Lower Dominick St., Dublin 1	93,000
Coiste Seanoiri Bhreanainn, Tralee, Co. Kerry	11,327
Comharchumann Oilean Arann Mhor Teo, Oileann Arainnn Mhor, Leitirceannain, Co Donegal	7,000
Comharchumann Sailearna Comharchumann Sailearna Na hAille Indreabhán Co na Gaillimhe	9,601
Community Action Network, 24 Gardiner Place, Dublin 1	166,700
Community Connections, Killycarney, Blacklion, Co Cavan	77,225
Community Development Project Navan, Claremont Stadium, Commons Rd., Navan, Co Meath	28,750
Community Project Team Kilrush, 35 Sycamore Drive, Kilrush, Co Clare	8,000
Community Technical Aid, 101 Railway Street, Dublin 1	63,350
Connemara Community Radio, Connemara West Centre, Letterfrack, Co Galway	20,800
Corbawn and Area Neighbourhood Watch, Shankhill, Dublin 18	415,417
Corduff Resource Centre, Blackcourt Road, Corduff, Blanchardstown, Dublin 15	39,000
Corduff/ Raferagh Community Association, Umerafree, Corduff, Carrickmacross, Co Monaghan	8,000
Conference of Religious in Ireland (C.O.R.I.) Milltown Park, Dublin 6	20,000

Cork Gay Community Development Project, 8 South Main Street, Cork	7,000
Cork Social and Health CFG, 4 Carriglee, Western Road, Cork	25,950
Cork Traveller Visibility Group, 11 Comeragh Park, The Glen, Cork	113,050
Cos Gallen/East Mayo CDP, The Enterprise Centre, Airport Road, Charlestown, Co Mayo	35,083
Cromaine Community School, Kilorglan, Co. Kerry	8,000
Cross Border Centre, Dundalk Institute of Technology, Dundalk, Co Louth	640,000
Crosscare, The Red House, Clonliffe College, Drumcondra, Dublin 3	32,000
Cumann na Daoine, 10 North Main St., Youghal, Co Cork	30,007
Cunamh - Tralee Social Services, Co. Kerry	16,373
Darndale/Belcamp CDP, c/o Village Centre, Darndale, Dublin 17	71,850
Darndale/Belcamp New Life Centre, Darndale/Belcamp Parish, Darndale, Dublin 17	11,500
Deansrath Women's Group, Clondalkin, Dublin 22	8,500
DESSA, Unit 5 Fumbally Court, Fumbally Lane, Dublin 8	26,348
Dóchas for Women CFG, Old Station House, North Road, Monaghan	44,900
Dominic Street, Neighbourhood Watch, 16 Dominic St, Cashel, Co Tipperary	7,696
Donegal Travellers, Pine Hill Industrial Est., The Mountain Top, Letterkenny, Co Donegal	43,290
Donegal Women's Network, 10 Donegal St., Ballybofey, Co Donegal	43,830
Doneraile Community Alert, Co. Cork	7,452
Douglas Neighbourhood Watch, Co. Cork	12,280
Draiocht, An Tobar, Elm Court, Kiltalown, Tallaght, Dublin 24	182,330
Drogheda Community Services Centre, Co. Louth	8,573
Drogheda Senior Citizens Interest Group, Co. Louth	12,236
Drumlin CDP, Farney Workhouse, Shercock Rd., Carrickmacross, Co Monaghan	48,900
Drumlish Community Alert, Cloonaugh, Drumlish, Co. Longford	12,824
Duagh Family Resource, C/o Statagic Planning Process, Store St, Dublin 1	8,002
Dublin City Wide Drugs Crisis Campaign (D.C.W.D.C.C.), 175 North Strand Road, Dublin 1	141,000
Dungarvan Comm Project, Dungarvan Youth Club, Rinnasilogue, Dungarvan, Co Waterford	36,850
DunRath, Unit 9, Dún Laoghaire Enterprise Centre, Georges Place, Dún Laoghaire, Co Dublin	181,545
Energy Action Limited, Dublin 8	44,588
Ennis CDP, Unit 2 Mill Hse., Mill Rd., Ennis, Co Clare	33,425
Ennis RAPID Community Assembly, Childers Rd, Cloughleigh, Ennis, Clare, Co. Clare	39,600
Eolas, Rialto Dublin 8	14,000
Exchange House Traveller's Service, Dublin 8	9,000
FAB Coolcotts CDP, Unit 2, Neighbourhood Shopping Centre, Coolcotts, Wexford	42,500
Farran Community Alert, Ovans Co. Cork	8,811
Farranree CDP, 98 Konekpogue Ave., Farranree, Cork	54,300
Fermoy Young Mothers CFG, Community Resource Centre, Fermoy, Co Cork	6,700
Finglas South CDP, St. Helenas Resource Centre, St. Helenas Road, Finglas Sth., Dublin 11	42,350
Forum CDP, Ellis Hall, Letterfrack, Co Galway	85,980
Foundation for Investing in Communities, Dublin 2	1,000,000
Framework, 2nd Floor, 30 O'Connell St., Co Waterford	359,270
Galbally Community Council, Roundhill, Galbally, Limerick	10,000
Galway Contact, 189 Corrib Park, Newcastle, Galway	11,391
Galway Travellers CDP, 78 Prospect Hill, Galway	144,350
Gortahark Community Alert, c/o Gortahork, Letterkenny, Co Donegal	10,152
Glen CDP, The Glen Resource Centre, The Glen, Cork	40,270
Greater Blanchardstown CDP, Parslickstown House, Ladyswell Road, Mulhuddart, Dublin 15	109,150
Greystones Neighbourhood Watch, Co. Wicklow	141,413
Harmony CDP, Garden Vale, Athlone, Co Westmeath	50,000
Helplink South, c/o Dr. Dobbs Centre, Northgate Street, Athlone, Co. Westmeath	63,206
Holywell Trust, Old Laughey Road, Ardeskin, Co Donegal	214,200
ICA Donegal Federation, Ballymore, Dunfaghty, Co Donegal	7,000
ICA Leitrim Federation, Corroneary, Aghavas, via Cavan, Co Leitrim	8,100
Inishbofin Development Company, The Community Centre, Inishbofin, Co Galway	45,025
Inishturk Community Council, Inishturk Island, Co Galway	50,806
Inner City Resource Group (I.C.R.G.) CDP, 57 Amiens St., Dublin 1	93,819
Irish National Widows Association, 12 Upper Ormand Quay, Dublin 7	10,000
Irish Senior Citizen Parliament, 90 Fairview Strand, Dublin 1	33,500
Islamic Foundation of Ireland, South Circular Road, Dublin 8	8,000
"J" District Neighbourhood Watch Howth/ Clontarf, 10 Chelsea Gardens, Clontarf, Dublin 3	36,722
Jobstown CDP, 49 Bawnlea Ave., Jobstown, Tallaght, Dublin 24	61,350
Kerry Network of People with Disabilities, CFG, James Street, Tralee, Co Kerry	15,675
Kerry Travellers CDP, 10a Pembroke St., Tralee, Co Kerry	74,850
Kilbarrack CDP, Swan's Nest Rd., Kilbarrack, Dublin 5	64,025
Kilconierin, Clostoken Community Alert, Oldeastle, Kilconierin, Athenry, Co. Galway	7,149
Kildalkey Active Retirement Club, Co. Meath	6,852

Kilmore West CDP, St. Lukes Resource Centre, Kilbarron Pk., Kilmore West, Dublin 5	40,850
Kiltimagh and District CDP, Main St., Kiltimagh, Co Mayo	86,000
Kingscourt Community Council Church St. Kingscourt Co. Cavan	10,000
Knockanrawley CDP, Knockanrawley Resource Centre, Knockanrawley, Co Tipperary	80,650
Knocknaure Community Resource, Co. Kerry	10,000
Knockavilla Community Council, Ballinahinch, Golden, Cashel, Co Tipperary	10,000
Laragh and Glendalough Comm. Alert, Co. Wicklow	7,750
Larchville Lisduggan CDP, The Parish Rooms, Larchville, Waterford	39,000
Latch, Clondalkin, Dublin 22	10,000
Le Chéile CDP, The Redeemer Family Resource Centre, Cedarwood Park, Dundalk, Co Louth	38,150
Letterkenny CDP, 2 Errigal Road, Letterkenny, Co Donegal	78,337
Lifford/Clonleigh CDP, Croaghan Heights, Lifford, Co Donegal	64,650
Limerick Senior Citizens Garda Club, Sexton Street, Co. Limerick	180,000
Limerick Travellers CDP, 34A John's St., Limerick	76,850
Link - Cherry Orchard CDP, Orchard Community Centre, Cherry Orchard Grove, Cherry Orchard, Dublin 10	48,217
Liscarroll Community Council, Co. Cork	30,000
Listowel Community Alert, Listowel, Co. Kerry	14,359
Little Bray CDP, New Ard Chualann, Upper Dargle Rd., Bray, Co Wicklow	55,752
Little Sisters of The Poor, St Josephs, Manor Hill, Waterford	18,377
Lorcan and Districts Active Retirement Assoc, Community Centre, Lorcan Green, Santry, Dublin 9	15,908
Loughboy Area Resource Centre (L.A.R.C.), Bishop Birch Training Institute, Nuncio Road, Kilkenny	67,000
Loughgraney Community Alert Group, Faha Lodge, Faha Caher Feakle, Co. Clare	7,560
Loughlinstown Comm Rooms, 10 Achill Rd, Loughlinstown, Co. Dublin	45,000
Loughrea Neighbourhood Watch, Garrybreeda, Loughrea, Co. Galway	15,889
Louisburgh CDP, The Pastoral Centre, Long St., Louisburgh, Co. Mayo	138,470
Lourdes Youth and Community, c/o Lourdes Day Care Centre, Lwr Sean McDermot St., Dublin 1	50,350
MACRO CDP, 1 Green Street, Dublin 7	76,300
Macroom Neighbourhood Watch, Co. Cork	8,370
Mahon Association, 17 Loughmahon Road, Mahon, Co. Cork	6,900
Mahon CDP, Unit 7, Community Resource Centre, Avenue de Rennes, Mahon, Cork	107,500
Markiewicz CDP, 205 Decies Rd., Ballyfermot, Dublin 10	39,000
Matt Talbot CDP, Rear of Assumption Church, Kylemore Road, Ballyfermot, Dublin 10	48,550
Mayfield Community Adult Learning Project, Newbury House, Old Youghal Road, Mayfield, Co. Cork	7,400
Mayfield Integrated CDP, Newbury House Family Centre, Old Youghal Rd., Mayfield, Cork	159,750
Meitheal, 35 Exchequer St., Dublin 2	196,150
Midlands Support Agency, 2, Garden Vale, Athlone, Co Westmeath	145,686
Mid-West Support Agency, Unit 1, Ashbourne Business Park, Dock Road, Limerick	282,350
Mountwood Fitzgerald CDP, 71/73 Maple Hse., Mounttown, Dún Laoghaire, Co Dublin	52,500
Moynalty Community Council, Shancarnan, Moynalty, Kells, Co Meath	6,429
Moyross CDP, Community Enterprise Centre, Moyross, Limerick	47,100
Myshall/ Drumpha Community Development Group, Drumpha, Garryhill, Bagenalstown, Co Carlow	7,574
National Consultative Committee on Racism and Interculturalism (N.C.C.R.I.), 26 Harcourt Street, Dublin 2	50,825
National Traveller Women's Forum, First Floor, Unit 4, Tuam Road Centre, Tuam Rd., Galway	41,918
New Ross CDP, 48 South Street, New Ross, Co Wexford	28,750
North Clondalkin CDP, Christy Melia House, 24 Neilstown Pk., Clondalkin, Dublin 22	54,700
North Leitrim Women's Resource Centre, c/o Bee Park Resource Centre, Manorhamilton, Co Leitrim	42,500
North Tipperary Community Services, Loretto House, Kenyon Street, Nenagh, Co Tipperary	10,500
North Wall Women's Centre, Lwr. Sherriff St., Dublin 1	44,950
Northside Community Enterprises, Cork	32,886
Northside Travellers CDP, 52 Moatview Avenue, Coolock, Dublin 19	18,768
Northwest Inner City Women's Network, 19 Manor St., Dublin 7	57,350
Omeath District Development Company Limited, Co. Louth	12,042
Open Door CDP, Meeting Point, Unit 6 Tullow Rd., Shopping Centre, Carlow	30,000
Order of Malta, Inish Maan Moore Village, Inishmann, Aran Islands, Co Galway	6,861
Our Lady of Lourdes CDP, 49 Clarina Court, Ballinacurra Weston, Limerick	48,300
Ovens Community Alert, Co. Cork	20,695
Parentline, Carmichael Centre for Voluntary Groups, North Brunswick St., Dublin 7	7,000
Parents Alone Resource Centre (PARC) CDP, Bunratty Drive, Coolock, Dublin 17	82,000
Parents Alone Support Services (PASS), 3a Main St, Finglas Village, Dublin 11	34,953
Parish Awareness Development Group, 44 Nicholas Street, Limerick	20,000
Parkside CDP, 32-33 St. Patrick's Estate, Ballina, Co Mayo	49,350
Partners, 24 Northbrook Road, Dublin 6	78,492
Pavee Point Travellers Centre, 46 North Great Charles Street, Dublin 1	182,860
Piece Project, 12 Snowdrop Walk, Darndale, Dublin 17	10,000
Plearáca Teo CDP, Ionad Fiontair Ros Muc, Ros Muc, Conamara, Co na Gaillimhe	50,000
Pobal Eascarragh Teo (Pobal Support Agency) c/o 13 Old Fair Green, Dunboyne, Co Meath.	221,640

Pobal Le Cheile, Falcarragh Resource Centre, Falcarragh, Co Donegal	32,550
Priorswood CDP, Clonshaugh Drive, Priorswood, Dublin 17	92,800
Project West CDP, Unit 2, Barry Shopping Centre, Barry Rd., Finglas, Dublin 11	46,370
Protestant Aid, Upper Leeson Street, Dublin 4	97,070
Quarryvale CDP, 46 Greenfort Drive, Quarryvale, Clondalkin, Dublin 22	47,000
Rathgar Active Retirement Associaton, Dublin 6	10,170
Redhills Development Assoc., Drumakeenan, Redhills Belturbet Co. Cavan	9,000
Renmore Active Retirement Association, 1 Mellows Park, Renmore, Galway, Co Galway	14,841
Respond Youghal Branch, Co. Cork	7,560
Rialto Network CDP, 568 Sth Circular Rd., Rialto, Dublin 8	46,700
Ringsend Action Project CDP, Regal House, 28 Fitzwilliam St., Ringsend, Dublin 4	57,900
Riverstown Community Awareness Group, Cornhill Road, Riverstown, Birr, Co. Offaly	6,715
Ronanstown Womens CDP, 43 Collinstown Grove, Clondalkin, Dublin 22	90,194
Rosemount Community Group, 3 Rosemount Court, Dundrum, Dublin 14	11,991
Rowlagh CFG, Aras Rualach, Neilstown Road, Clondalkin, Dublin 22	41,000
Rural Action Project CDP, Glebe House, Grace St., Kilrush, Co. Clare	70,458
Sarsfield Park and District Residents Association, 108 Sarsfield Park, Lucan, Co. Dublin	7,037
Security of the Elderly Bishopstown, Co. Cork	12,290
Shannonside Carers Group Rural Action Project, Glebe House, Grace Street, Kilrush, Co. Clare	6,960
Shanty Educational Project, An Shanty CFG, Kilalown Village Centre, Fortunestown Road, Jobstown, Tallaght, Dublin 24	56,550
Sherkin Island, Community Hall, Sherkin Island, Skibbereen, Co Cork	48,700
Slievemore Road Neighbourhood Watch, Dublin 12	28,809
Sligo Northside Community Partnership, The Northside Centre, Forthill, Sligo	84,300
Social Services Centre, Sisters of Charity, St Marys Cappagh, Finglas, Dublin 11	25,805
South Inner City Community Development Association (S.I.C.C.D.A.), 90 Meath St., Dublin 8	60,000
Southeast Men's Network, 3 Barrick Street, Waterford, Co Waterford	47,600
Southill CDP, 266, Avondale Court, O'Malley Park, Southill, Limerick	90,400
Southside CDP, L.O.M.B. Building, Unit 4, Drogheda Industrial Estate, Donore Road, Drogheda, Co Louth	43,500
Southside Travellers Action Group, Unit 5, Training Centre, Furze Road, St. Kieran's Enterprise Centre, Sandyford Industrial Estate, Dublin 18	25,350
Southside Women's Network, Unit 9, Dún Laoighre Enterprise Centre, Georges Place, Dún Laoghaire, Co Dublin	20,730
Southwest Clondalkin CDP, 30 Kilmahuddrick Rd., Clondalkin, Dublin 22	46,300
Southwest Donegal Community Partnership Ltd. CDP, Unit 8, The Carpet Factory, Killybegs, Co Donegal	72,355
Southwest Kerry Women's Network, The O'Connell Centre, Cahirciveen, Co Kerry	14,400
Southwest Wexford CDP, Ramsgrange Centre, Ramsgrange, New Ross, Co Wexford	73,200
SPICE, Tralee CDP, Rock Business Centre, Tralee, Co. Kerry	9,142
SPLTU Tallaght CDP, 3B Brookfield Enterprise Centre, Brookfield, Tallaght, Dublin 24	42,600
St. Brendan's Community Centre, Tralee, Co. Kerry	9,000
St. Catherines Community Services Ctr, St. Josephs Rd, Carlow, Co Carlow	13,837
St. Dominics Community Council, 7 Lynnderry Court, Mullingar, Co. Westmeath	9,576
St. Fergal's, Bray CDP, 107 Old Court Ave., Bray, Co Wicklow	50,000
St. Helena's Women's Awareness Group, St. Helena's Resource Centre, Dublin 11	17,250
St. Margaret's Traveller Centre, St. Margaret's Park, Ballymun, Dublin 11	20,350
St. Mary's CDP, 5 Verdant Crescent, Kings Island, Limerick	47,840
St. Michael's Family Resource Centre, c/o 70 St. Michael's Estate, Inchicore, Dublin 8	118,900
St. Munchin's CDP, 75 New Rd, Thomondgate, Limerick	79,000
St. Vincent de Paul (Tuam), Ozanam House, Bishop Street, Tuam, Co. Galway	15,170
St. Vincent de Paul, Ozanam House, Hartstonge Street, Co. Limerick	33,449
St. Vincent de Paul Mitchelstown, Co. Cork	11,799
St. Vincent de Paul, Ardee, Co. Louth	10,060
St. Vincent de Paul, Conference of the Immaculate Conception, Ozanam Hse, John St, Sligo	6,456
St. Vincent de Paul, Dunamase, Stradbally, Co. Laois	15,386
St. Vincent de Paul, Navan, Co. Meath	7,377
St. Vincent de Paul, Ozanam House, Dundalk, Co. Louth	39,776
St. Vincent de Paul, 8 New Cabra Road, Dublin 7	1,333,500
Summerhill Active Retirement Group, Co. Meath	17,994
St Vincent de Paul Hospital, St John the Baptist Conference Co. Limerick	14,920
TACCTIC (Together All Communities Can Tackle Issues Constructively), Clonmel CDP, Community House, 286 Elm Pk., Clonmel, Co Tipperary	39,000
Tallaght Lone Parents CDP, 50 Kilmartin Dr., Fettercairn, Dublin 24	41,950
Tallaght Lone Parents Network, c/o Fettercairn Community Centre, Fettercairn, Tallaght, Dublin 24	10,000
Tallaght Refugee Care, Dublin 24	6,500
Tallaght Travellers CDP, Unit 1, Killinarden Enterprise Centre, Tallaght, Dublin 24	45,000
Tallaght Travellers Project Dublin 24	14,000
Tallaght Welfare Society Dublin 24	30,040

Teamworks, Holymount Industrial Estate, Hollyhill, Co Cork	338,813
Templeshannon CDP, St. Senan's Community Centre, Templeshannon, Enniscorthy, Co Wexford	90,400
Templetouhy Community Alert, Main Street, Templetouhy, Co. Tipperary	17,542
The Rosses CDP, c/o Quay Rd, Dungloe, Co Donegal	16,600
The Suir CDP, 1 Castle St, Carrick on Suir, Co Tipperary	40,150
The Wheel, Inchicore, Dublin 8	200,000
Thurles Community Social Services Rossa Street, Thurles, Co. Tipperary	10,080
Tinryland Community Alert, "St. Marks", Tinryland, Carlow	8,157
Tipperary Council of Muintir na Tire, Canon Hayes Hse, Rosanna Rd, Tipperary	16,116
Tosach, 44 Lower Gardiner Street, Dublin 1	210,650
Tralee CDP, Rock Business Centre, Upper Rock St., Tralee, Co Kerry	74,500
Tralee Women's CFG, 35 Ashe Street, Tralee, Co Kerry	29,000
Tralee Women's Resource Group, Tralee Women's CFG No 3 The Mall (over McDonnells), Tralee, Co Kerry.	14,500
Triskele, 1 Parnell Square, Carrickmacross, Co Monaghan	232,500
Tuam CDP, Bishop St., Tuam, Co Galway	59,610
Tullamore Social Services Ltd, Offaly Street, Tullamore, Co. Offaly	60,642
Tullamore Travellers CDP, Harbour St., Tullamore, Co Offaly	50,950
Vista, 78b Donore Ave., Dublin 8	115,780
Warrenmount CED Centre, Dublin 8	8,000
Waterford Care for the Aged, Lady Hse, Lady Lane, Waterford	14,256
Waterford Traveller CDP, Parish Ctr., Ballybeg, Co Waterford	35,629
We the People CDP, Unit 4, Hollyhill Shopping Centre, Hollyhill, Cork	54,000
West Tallaght CDP, 17 Glenshane Close, Brookfield, Tallaght, Dublin 24	59,700
West Training, Moyaltry House, Merchants Road, Galway	301,000
Western Women's Link, 19 Kilkerrin Park, Liosban, Galway	20,825
Westgate Foundation, Co. Cork	12,049
Westside CDP, Unit 9, Westside Business Centre, Seamus Quirke Rd., Galway	76,250
Wexford St Vincent de Paul, c/o St Bridgets Ctr, Rochestown, Wexford	20,993
Wicklow Travellers Group, 58 Ocean View, Ballyguile, Co Wicklow	80,000
Wolfe Tone Villas CFG, Community House, 34 Wolfe Tone House Villas, Wexford	19,400
Women of the North West, Moygownagh Community Centre, Garranard, Ballina, Co Mayo	66,300
Women Together CFG, Unit 2, Brookfield Enterprise Centre, Brookfield, Tallaght, Dublin 24	40,556
Womens Aid, 47, Old Cabra Road, Dublin 7	194,765
Women's Project Mullingar, Parish Community Centre, Bishopsgate St., Mullingar, Co. Westmeath	40,050

16 STOCKS

Stocks at 31 December 2002 comprise:

	€000
Stationery and Miscellaneous Items	6
IT Consumables	1
	<u>7</u>

17 DUE TO THE STATE

The amount due to the State at 31 December 2002 consisted of:	€000
Income Tax	47
Pay Related Social Insurance	(59)
Pension Contributions	80
Withholding Tax	(52)
	<u>16</u>

GERRY KEARNEY
Oifigeach Cuntasaiochta
 AN ROINN GNÓTHAÍ POBAIL, TUAITHE AGUS GAELTACHTA
 31 Márta 2003

Teastas an Ard-Reachtair Cuntas agus Ciste

Tá iniúchadh déanta agam faoi Alt 3 d'Acht an Ard Reachtair Cuntas agus Ciste (Leasú), 1993, ar Chuntas Leithreasa an Vóta don Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta I gcomhair na bliana 2002. Rinneadh an Cuntas Leithreasa a ullmhú de réir an Ráitis maidir le Polasaithe agus Prionsabail Cuntasaiochta ar leathnaigh v-viii. Tá freagrachtaí an Oifigigh Cuntasaiochta agus an Ard Reachtair Cuntas agus Ciste, agus an bonn leis an tuaraim faoin iniúchadh, leagtha amach ar leathanaigh iii-v.

Fuair me an fhaisnéis agus na mínithe go léir a mheas mé a bheith riachtanach chun críocha m'iniúchta. I mo thuairim, choiméad an Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta leabhair chuí chuntas. Tá an Cuntas Leithreasa ar comhréir leis na leabhair chuntais.

I mo thuairim, léiríonn an Cuntas Leithreasa go cuí Fáltais agus caiteachais an Vóta don bhliain dar chríoch 31 Nollaig 2002.

JOHN PURCELL
 Ard-Reachtair Cuntas agus Ciste
 10 Meán Fómhair 2003

NATIONAL GALLERY

Account of the sum expended, in the year ended 31 December 2002, compared with the sum granted, and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the National Gallery, including grants-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1 SALARIES, WAGES AND ALLOWANCES	3,441	3,587	-
A.2 TRAVEL AND SUBSISTENCE	66	34	1
A.3 INCIDENTAL EXPENSES	2,169	862	41
A.4 POSTAL AND TELECOMMUNICATIONS SERVICES	137	132	1
A.5 OFFICE MACHINERY AND OTHER OFFICE SUPPLIES	386	463	(13)
A.6 OFFICE PREMISES EXPENSES	601	1,023	66
A.7 CONSULTANCY SERVICES	127	164	6
OTHER SERVICES			
B. GRANT-IN-AID FUND FOR ACQUISITIONS AND CONSERVATION	1,152	1,152	(11)
C. NATIONAL GALLERY JESUIT FELLOWSHIP (GRANT-IN-AID)	38	38	-
D. NATIONAL GALLERY DEVELOPMENT PROJECT	<u>2,635</u>	<u>3,235</u>	<u>332</u>
Gross Total	10,752	10,690	423
<i>Deduct :-</i>			
E. APPROPRIATIONS-IN-AID	<u>636</u>	<u>635</u>	-
Net Total	<u>10,116</u>	<u>10,055</u>	<u>423</u>
SURPLUS TO BE SURRENDERED	€60,864		

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

NOTES

1 OPERATING COST STATEMENT FOR 2002

	€000	€000	€000
Net Outturn			10,055
Changes in Capital Assets			
Purchases Cash	(421)		
Depreciation	<u>231</u>	(190)	
Changes in Net Current Assets			
Increase in Closing Accruals	1,031		
Increase in Stock	<u>(5)</u>	<u>1,026</u>	<u>836</u>
Direct Expenditure			10,891
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			674
Operating Cost			<u>11,565</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2002

	€000	€000	€000
Capital Assets (Note 3)			777
Current Assets			
Stocks (Note 10)		24	
Prepayments		77	
PMG Balance and Cash	1,088		
Orders Outstanding	<u>(619)</u>	469	
Net Liability due from the Exchequer (Note 4)		<u>868</u>	
Total Current Assets		<u>1,438</u>	
Less Current Liabilities			
Accrued Expenses		500	
Other Credit Balances:			
Grant-in-Aid Fund for Acquisitions and Conservation (Note 9)	1,233		
National Gallery Jesuit Fellowship Grant-in-Aid Fund (Note 9)	<u>104</u>	<u>1,337</u>	
Total Current Liabilities		<u>1,837</u>	
Net Current Liabilities			<u>(399)</u>
Net Assets			<u>378</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2002

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2002	1,121	423	1,544
Additions	166	250	416
Disposals	-	-	-
Gross Assets at 31 December 2002	<u>1,287</u>	<u>673</u>	<u>1,960</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2002	763	189	952
Depreciation for the year	169	62	231
Depreciation on Disposals	-	-	-
Cumulative Depreciation at 31 December 2002	<u>932</u>	<u>251</u>	<u>1,183</u>
Net Assets at 31 December 2002	<u>355</u>	<u>422</u>	<u>777</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 2002

	€000	€000
Surplus to be surrendered		61
Exchequer Grant Undrawn		<u>(929)</u>
Net Liability from the Exchequer		<u>(868)</u>
Represented by:		
Debtors		
Net PMG position and cash		469
Creditors		
Grant-in-Aid Fund for Acquisitions and Conservation	(1,233)	
National Gallery Jesuit Fellowship Grant-in-Aid Fund	<u>(104)</u>	<u>(1,337)</u>
		<u>(868)</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1	(146)	Additional staff for the new Millennium Wing was sought and approved by the Department of Finance for which virement of €200,000 was subsequently obtained.
A.2	32	Travel and subsistence was less than anticipated.
A.3	1,307	Savings in this Subhead arose because the Gallery was able to finance all its Exhibition costs from its own resources.
A.5	(77)	This increase was due to the cost of upgrading the IT infrastructure and replacing obsolete equipment.
A.6	(422)	This excess is due to the opening of the Millennium Wing, resulting in increased costs on furniture, heat and light and maintenance.
A.7	(37)	Expenditure on consultancy services was higher than expected.
D.	(600)	Expenditure on the Millenium Wing Project was higher than anticipated. €600,000 was vired from Subhead A.3 to meet these costs.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
1. Miscellaneous Receipts	1,000	286
2. National Gallery Development Project	<u>635,000</u>	<u>635,000</u>
Total	<u>636,000</u>	<u>635,286</u>

Explanation of Variation

- Receipts were lower than anticipated. This receipt is in respect of an out-of-date cancelled cheque.

7 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual payment of €6,350 or more
Higher, special or additional duties	3,029	1	-	-
Overtime and extra attendance	504,194	101	27	19,323
Shift and roster allowances	<u>345,164</u>	91	-	-
Total extra remuneration	<u>852,387</u>			

Note:

Certain individuals received extra remuneration in more than one category.

8 MISCELLANEOUS ITEMS

An amount of €36,791 was received from the Information Society Fund, Subhead Q of the Department of Finance Vote, for the Gallery Virtual Reality Project.

9 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 2002	362,599	18,226	30,885	411,710
Grant-in-Aid 2002 (Subhead B.)	1,050,000	70,000	32,000	1,152,000
Expenditure 2002	<u>(267,496)</u>	<u>(34,383)</u>	<u>(28,361)</u>	<u>(330,240)</u>
Balance at 31 December 2002	<u>1,145,103</u>	<u>53,843</u>	<u>34,524</u>	<u>1,233,470</u>

Grant-in-Aid Fund for The National Gallery Jesuit Fellowship

Balance at 1 January 2002	66,407
Grant-in-Aid 2002 (Subhead C.)	38,000
Expenditure 2002	-
Balance at 31 December 2002	<u>104,407</u>

10 STOCKS

Stocks at 31 December 2002 comprise:	€000
Stationery	3
IT Consumables	16
Cleaning Materials	<u>5</u>
	<u>24</u>

RAYMOND KEAVENEY
Accounting Officer
NATIONAL GALLERY
31 March 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the National Gallery for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL
Comptroller and Auditor General
10 September 2003

FLOOD RELIEF

Account of the sum expended, in the year ended 31 December 2002, 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	€000	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION				
A. FLOOD RELIEF - GRANTS FOR HOME RELOCATION ASSISTANCE		64	45	-
B. FINANCIAL ASSISTANCE TO CERTAIN VICTIMS OF FLOODING IN LIMERICK		-	-	-
C. FLOOD RELIEF - GRANT TO THE IRISH RED CROSS SOCIETY				
<i>Original</i>	5,000			
<i>Supplementary</i>	<u>3,500</u>	8,500	8,500	-
D. FLOOD RELIEF - GRANT-IN-AID TO THE IRISH RED CROSS SOCIETY				
<i>Original</i>	-			
<i>Supplementary</i>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	-
Gross Total				
<i>Original</i>	5,064			
<i>Supplementary</i>	<u>8,500</u>	<u>13,564</u>	<u>13,545</u>	-
SURPLUS TO BE SURRENDERED:		€19,423		

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

NOTES

1 EXCEPTIONS TO GENERAL ACCOUNTING POLICES

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 2002

	€000
Net Outturn	13,545
Changes in Net Current Assets	=
Direct Expenditure	<u>13,545</u>
Operating Cost	<u>13,545</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 2002

	€000
Surplus to be surrendered	19
Exchequer Grant Undrawn	<u>(19)</u>
Net Liability to the Exchequer	=

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.	19	It is a condition of the Home Relocation Scheme that an amount of €6,348 is withheld where a grant has been awarded, pending the demolition of the house which was flooded. The saving arose because at 31 December 2002, three such amounts were being withheld. Since the Home Relocation Scheme commenced in 1995 to end-2002, seventeen applicants have received awards totalling €980,112.

5 COMMITMENTS

The global figure for commitments likely to materialise in 2003 is nil.

6 MISCELLANEOUS NOTE

Following two separate flooding events, one in February 2002 and the other in November 2002, which resulted in Humanitarian Aid Schemes being implemented for victims of flooding, there were two Supplementary Estimates required by this Vote in 2002. The total additional funding of €8.5m was provided by way of savings on Vote 10 - Office of Public Works.

SEAN BENTON
Oifigeach Cuntasaíochta
OIFIG na nOIBREACHA POIBLI
31 Márta 2003

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Flood Relief for 2002 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-iv.

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

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2002.

JOHN PURCELL
Comptroller and Auditor General
10 September 2003

Contingency Fund Deposit Account

CONTINGENCY FUND DEPOSIT ACCOUNT

Account of the Receipts and Payments in the Year Ended 31 December 2002

Balance at 1 January 2002	€ 25,395
Receipts	-
Payments	-
Balance at 31 December 2002	<u>25,395</u>

THOMAS CONSIDINE
Accounting Officer
DEPARTMENT OF FINANCE
31 March 2003.

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
10 September 2003