



ACCOUNTS OF THE PUBLIC SERVICES, 1978

# APPROPRIATION ACCOUNTS 1978

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY  
THE OIREACHTAS FOR PUBLIC SERVICES FOR THE  
YEAR ENDED 31 DECEMBER, 1978, TOGETHER WITH  
THE REPORT OF THE COMPTROLLER AND AUDITOR  
GENERAL THEREON

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

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1979



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## ACCOUNTS OF THE PUBLIC SERVICES, 1978

### REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

#### General

#### *Outturn of the Year*

1. The audited accounts are summarised on page xlvii. The amount to be surrendered as shown in the summary is £43,815,775, arrived at as follows:—

	£	Estimated £	Actual £
Gross Expenditure			
Original estimates	2,293,959,337		
Supplementary and Additional estimates	<u>120,878,310</u>		
		2,414,837,647	2,376,862,729
<i>Deduct—</i>			
Appropriations in Aid			
Original estimates	175,431,337		
Supplementary estimates	<u>8,233,750</u>		
		183,665,087	189,505,944
Net Expenditure		<u>£2,231,172,560</u>	<u>£2,187,356,785</u>
Amount to be surrendered			£43,815,775

This represents 2 per cent. of the supply grants, as compared with 1.7 per cent in the previous year.

In no case has the provision made by Dáil Éireann been exceeded and no excess vote is, therefore, necessary.



### *Exchequer Extra Receipts*

2. Extra receipts payable to the Exchequer, as recorded in the Appropriation Accounts, amounted to £16,216,736.

### *Surrender of Balances on 1977 Votes*

3. The balances due to be surrendered out of votes for the public services for the year ended 31 December 1977 amounted to £30,306,025. I hereby certify that these balances have been duly surrendered.

### *Stock and Store Accounts*

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

### *Reconciliation of Outstanding Payable Orders*

5. Each Appropriation Account transmitted to me for audit must be accompanied by a statement reconciling the year-end balances shown in the accounting records with the amount shown on the face of the Appropriation Account under the head "Surplus to be surrendered". One such balance is entitled "Payable Orders Outstanding" and represents the total of orders drawn on the vote, but not presented to the Paymaster General for encashment by 31 December nor cancelled by that date.

In 1969 a computerised system for the checking and clearance of payable orders issued by Departments was put into operation in the Office of the Paymaster General. Under this system it was intended that the Paymaster General's Office would furnish to each Department a monthly analysis showing, *inter alia*, for each Vote accounted for by that Department:

- (i) details of orders cashed through the banks and met by the Paymaster General,
- (ii) details of orders cancelled at its request or because they are out of date and
- (iii) details of orders outstanding.

While the analysis furnished by the Paymaster General shows the value of orders outstanding, Departments up to now have, in general, established the value of such orders by reference to their own records, using from the Paymaster General's analysis only the figure for orders cashed. Discrepancies can occur between the figure for outstanding orders as so calculated by a Department and the figure furnished by the Paymaster General because of, for example, delay in processing instructions from a Department to cancel orders. When such discrepancies occur a reconciliation must be effected between the departmental figure and the figure furnished by the Paymaster General so that the correct figure is used in verifying the surplus to be surrendered. I have communicated with the Accounting Officers for the Votes administered by the Department of Justice and the Department of Education regarding failure to effect the necessary reconciliations (see paragraph 26 and paragraph 31).



# 6. Statement of Receipts into the Central Fund in the Year ended 31 December 1978

REVENUE:—	£
Customs and Excise Duties ... ..	527,874,000
Estate, etc., Duties and Stamps ... ..	40,515,000
Capital Taxes ... ..	8,810,000
Income Tax, Sur-Tax and Corporation Profits Tax ...	609,334,000
Corporation Tax ... ..	101,509,000
Value-Added Tax (including Turnover and Wholesale Taxes)	415,229,000
Motor Vehicle Duties ... ..	18,457,400
Post Office ... ..	113,300,000
Interest on Advances from the Central Fund (including Dividends on Shares) ... ..	105,861,899
Sundry Receipts ... ..	76,370,056
Agricultural Levies ... ..	6,091,627
	<hr/>
	2,023,351,982

## REPAYMENTS, ETC.

IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS:—	
Electricity (Supply) Acts, 1927 to 1976 ... ..	1,956,541
Nitrigin Éireann Teo., Acts, 1963 to 1977 ... ..	66,743
Sea Fisheries Acts, 1952 to 1974 ... ..	270,802
Shannon Free Airport Development Co. Ltd., Acts, 1959 to 1978 ... ..	1,826,908
National Building Agency Ltd., Acts, 1963 to 1974 ...	70,171
Insurance Act, 1953, Section 2 (4) ... ..	170,504
Turf Development Acts, 1946 to 1975 ... ..	765,235
Industrial Credit Acts, 1933 to 1977 ... ..	3,673,604
European Communities Acts, 1972 and 1977 ... ..	31,529,193
Telephone Capital Acts, 1924 to 1977 ... ..	1,477,480
E.E.C. REGIONAL DEVELOPMENT FUND ... ..	11,103,552
	<hr/>
	52,910,733

## MONEY RAISED BY CREATION OF DEBT:—

Telephone Capital Acts, 1924 to 1977 ... ..	47,000,000
Savings Certificates ... ..	24,600,000
Ways and Means Advances ... ..	1,780,606,087
Exchequer Bills ... ..	480,000,000
Prize Bonds ... ..	6,200,000
7½% Investment Bonds ... ..	3,315,000
Tax Reserve Certificates ... ..	141,270
National Instalment-Saving ... ..	10,478,730
Index-Linked Savings Bonds ... ..	1,465,000
9½% Funding Loan, 1980 ... ..	24,562,500
10% Exchequer Stock, 1981 ... ..	24,437,500
10½% Finance Stock, 1982 ... ..	24,562,500
Variable Rate Finance Stock, 1983 ... ..	10,000,000
U.S. \$300 million Credit Facility ... ..	159,595,510
Revolving Credit Facilities ... ..	34,201,159
8½% Funding Loan, 1981 ... ..	24,375,000
11½% Development Loan, 1997–99 ... ..	24,250,000
Other Borrowings ... ..	118,132,856
	<hr/>
	2,797,923,112
	<hr/>
TOTAL RECEIPTS ... ..	£4,874,185,827



Statement of Issues from the Central Fund in the Year ended 31 December 1978

CENTRAL FUND SERVICES:—		£
Public Debt Service	...	418,227,999
Annuities, Pensions, Salaries, Allowances, Returning Officers' Expenses and Miscellaneous	...	2,450,848
Contribution to E.E.C. Budget	...	44,873,815
SUPPLY SERVICES	...	2,203,874,396
		<hr/> 2,669,427,058

ISSUES UNDER THE FOLLOWING ACTS:—		
Electricity (Supply) Acts, 1927 to 1976	...	1,300,000
Local Loans Fund Acts, 1935 to 1978	...	127,995,000
Telephone Capital Acts, 1924 to 1977	...	53,500,000
Sea Fisheries Acts, 1952 to 1974	...	1,411,000
Transport Acts, 1964 to 1974	...	2,050,000
Insurance Act, 1953, Section 2 (4)	...	808,096
National Stud Acts, 1945 to 1976	...	495,504
Industrial Credit Acts, 1933 to 1977	...	9,355,000
Shannon Free Airport Development Co. Ltd., Acts, 1959 to 1978	...	7,361,000
Gaeltacht Industries Acts, 1957 to 1977	...	8,119,000
Fóir Teoranta Acts, 1972 to 1976	...	284,000
European Communities Acts, 1972 and 1977	...	40,514,908
Turf Development Acts, 1946 to 1975	...	6,900,000
Broadcasting Authority Acts, 1960 to 1976	...	2,450,000
British and Irish Steam Packet Co. Ltd., (Acquisition) Acts, 1965 to 1976	...	840,605
Bula Ltd. (Acquisition of Shares) Act, 1977	...	2,385,000
Bretton Woods Agreement Acts, 1957 to 1977	...	812,455
Insurance (Intermittent Unemployment) Act, 1942	...	400,000
Air Companies Acts, 1966 to 1978	...	15,000,000
		<hr/> 281,981,568

ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—		
Ways and Means Advances	...	859,459,630
Exchequer Bills	...	480,000,000
Prize Bonds	...	2,267,000
Savings Certificates	...	5,740,000
National Instalment-Saving	...	3,318,007
6½% Investment Bonds	...	690,000
7½% Investment Bonds	...	320,000
9½% Investment Bonds	...	950,000
Tax Reserve Certificates	...	177,250
Index-Linked Savings Bonds	...	270,000
4½% National Loan, 1973-78	...	71,364,726
11% Funding Loan, 1978	...	79,000,000
11% Finance Stock, 1979	...	29,865,000
11% Conversion Stock, 1979	...	105,225,000
Other Borrowings	...	284,126,389
		<hr/> 1,922,773,002
TOTAL ISSUES	...	<hr/> £4,874,181,628



## *Issues from the Central Fund*

### *Contribution to E.E.C. Budget*

7. Payments from the Central Fund arising from Ireland's membership of the European Community fall into two categories:—

- (a) payments under Central Fund Services which represent Ireland's annual contribution to the E.E.C. budget and
- (b) payments under the European Communities Acts, 1972 and 1977, which mainly represent (i) repayable advances made to the Irish Intervention Agency for the purchase of agricultural products and (ii) Ireland's contributions to the capital and reserves of the European Investment Bank.

From 1 January 1978 contributions of Member States to the E.E.C. budget are based on a full application of the "Own Resources" system under which each Member State contributes to the Community budget an amount equivalent to its revenue from Customs Duties and Agricultural Levies together with an amount based on its proportion of the Community GNP or its proportion of a harmonised Community V.A.T. base. On this basis Ireland's contribution to the 1978 budget would have amounted to £58.3 million approximately. Under the terms of the Treaty of Accession Ireland's contribution for 1978 was, however, to be subject to an upper limit based on its contribution for 1977 and was, therefore, estimated at £44.9 million.

In December 1977 the European Council decided that Ireland's contribution for 1978 based on the full application of the "Own Resources" system (£58.3 million) should be paid over and that the difference between that figure and the estimated upper limit of £44.9 million should be refunded quarterly in arrear. Accordingly, the sum of £44.9 million is shown in the Statement of Issues from the Central Fund as the Contribution to the E.E.C. budget and the sum of £13.4 million is included in the figure of £40.5 million shown in the Statement as Issues under the European Communities Acts, 1972 and 1977. Ireland's contribution for 1978 was, following adjustments after the year-end, finally determined at £45.9 million thus reducing to £12.4 million the amount to be refunded. Of this sum £8.5 million was received in the year under review and £3.9 million in 1979.

The necessary adjustments arising out of the increase of £1 million in the 1978 contribution will, I understand, be made in the 1979 Central Fund Account.

## **Vote 8.—Office of the Revenue Commissioners**

### *Revenue Account*

8. A test examination of the Revenue Account has been carried out with generally satisfactory results.



9. The net yield of Revenue for the years 1978 and 1977 under its main heads is shown in the following statement:—

	1978 £	1977 £
Customs ... ..	34,988,082*	28,819,935
Excise ... ..	495,898,061	446,118,527
Estate, etc., duties ... ..	5,885,639	6,674,838
Wealth tax ... ..	712,037	5,806,067
Capital Acquisitions tax ...	4,994,777	2,931,806
Capital Gains tax ... ..	3,239,437	1,470,249
Income tax and Sur-tax ...	604,412,965	522,988,296
Corporation tax ... ..	101,832,842	69,700,177
Corporation Profits tax ...	4,222,483	8,023,832
Value-Added tax ... ..	414,173,481†	321,201,238
Turnover tax ... ..	228,490	310,216
Wholesale tax ... ..	15,103	12,931
Stamps ... ..	34,597,228	24,768,978
Agricultural levies, etc. ...	3,371,566§	6,093,773
	<hr/> £1,708,572,191	<hr/> £1,444,920,863

\*Includes £556,449 duty deferred under E.E.C. Regulations (1977—£429,524).

†Includes £623,307 tax deferred under E.E.C. Regulations (1977—£533,081).

§Includes £10,726 levies deferred under E.E.C. Regulations (1977—£73,160).

£1,706,671,000 was paid into the Exchequer during the year leaving a balance of £3,762,464 as compared with £1,861,273 at the end of the previous financial year.



10. I have been furnished with the following schedules relating to the assessment and collection of taxes:—

*Schedule 1—Income Tax (as at 31 May 1979)  
(excluding P.A.Y.E.)*

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
1973–74 and prior	£0.0 m. 718.2	£0.0 m. 265.1	£0.0 m. 453.1	£0.0 m. 438.4	£0.0 m. 14.7
1974–75	179.4	73.4	106.0	88.1	17.9
1975–76	274.6	121.3	153.3	114.9	38.4
1976–77	162.9	64.3	98.6	54.0	44.6
1977–78	213.0	61.9	151.1	77.3	73.8
Totals	1,548.1	586.0	962.1	772.7	189.4

*Distribution of Balance*

Year of Account	Under Appeal or Enquiry	Not in Dispute	Due		
			Demand Stage	Arrears Branch	Enforcement Stage
1973–74 and prior	£0.0 m. 7.3	£0.0 m. 1.3	£0.0 m. 2.2	£0.0 m. 0.6	£0.0 m. 3.3
1974–75	11.0	1.0	2.8	0.4	2.7
1975–76	25.0	1.9	5.8	0.6	5.1
1976–77	25.7	2.6	8.0	0.7	7.6
1977–78	48.9	2.8	9.7	0.6	11.8
Totals	117.9	9.6	28.5	2.9	30.5



*Schedule 2—Sur-tax (as at 31 March 1979)*

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
1973-74 and prior	£0.0 m. 64.6	£0.0 m. 25.4	£0.0 m. 39.2	£0.0 m. 36.9	£0.0 m. 2.3
1974-75	2.5	0.8	1.7	1.3	0.4
1975-76	1.9	0.5	1.4	1.0	0.4
1976-77	1.2	0.3	0.9	0.6	0.3
1977-78	1.0	0.3	0.7	0.4	0.3
Totals	71.2	27.3	43.9	40.2	3.7

*Distribution of Balance*

Year of Account	Under Appeal or Enquiry	Not in Dispute	Due		
			Demand Stage	Arrears Branch	Enforcement Stage
1973-74 and prior	£0.0 m. 1.7	£0.0 m. 0.2	£0.0 m. 0.1	£0.0 m. —	£0.0 m. 0.3
1974-75	0.2	0.1	—	—	0.1
1975-76	0.2	0.1	0.1	—	—
1976-77	0.2	—	—	—	0.1
1977-78	0.2	—	—	—	0.1
Totals	2.5	0.4	0.2	—	0.6



*Schedule 3—Corporation Profits Tax (as at 31 March 1979)*

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
1973-74 and prior	£0.0 m. 191.7	£0.0 m. 49.6	£0.0 m. 142.1	£0.0 m. 139.7	£0.0 m. 2.4
1974-75	43.5	16.0	27.5	24.6	2.9
1975-76	47.6	21.0	26.6	23.0	3.6
1976-77	9.2	2.3	6.9	5.8	1.1
1977-78	7.4	1.3	6.1	4.9	1.2
Totals	299.4	90.2	209.2	198.0	11.2

*Distribution of Balance*

Year of Account	Under Appeal or Enquiry	Not in Dispute	Due		
			Demand Stage	Arrears Branch	Enforcement Stage
1973-74 and prior	£0.0 m. 1.8	£0.0 m. 0.2	£0.0 m. 0.1	£0.0 m. 0.1	£0.0 m. 0.2
1974-75	2.2	0.3	0.1	0.1	0.2
1975-76	2.9	0.2	0.1	0.1	0.3
1976-77	0.8	0.1	0.1	—	0.1
1977-78	0.7	0.1	0.1	—	0.3
Totals	8.4	0.9	0.5	0.3	1.1



*Schedule 4—Corporation Tax (as at 31 March 1979)*

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
1976-77	£0.0 m. 200.9	£0.0 m. 82.4	£0.0 m. 118.5	£0.0 m. 76.9	£0.0 m. 41.6
1977-78	226.3	48.9	177.4	88.7	88.7
Totals	427.2	131.3	295.9	165.6	130.3

*Distribution of Balance*

Year of Account	Under Appeal or Enquiry	Not in Dispute	Due		
			Demand Stage	Arrears Branch	Enforcement Stage
1976-77	£0.0 m. 33.1	£0.0 m. 1.2	£0.0 m. 3.2	£0.0 m. 0.3	£0.0 m. 3.8
1977-78	74.7	1.6	7.5	0.2	4.7
Totals	107.8	2.8	10.7	0.5	8.5

*Schedule 5—Capital Gains Tax (as at 31 March 1979)*

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
	£0.0 m.	£0.0 m.	£0.0 m.	£0.0 m.	£0.0 m.
1975-76	0.3	0.1	0.2	0.1	0.1
1976-77	1.1	—	1.1	0.8	0.3
1977-78	9.6	0.7	8.9	2.7	6.2
Totals	11.0	0.8	10.2	3.6	6.6

*Distribution of Balance*

Year of Account	Under Appeal or Enquiry	Not in Dispute	Due		
			Demand Stage	Arrears Branch	Enforcement Stage
1975-76	£0.0 m. 0.1	£0.0 m. —	£0.0 m. —	£0.0 m. —	£0.0 m. —
1976-77	0.2	—	—	—	0.1
1977-78	5.0	0.1	0.3	—	0.8
Totals	5.3	0.1	0.3	—	0.9



*Schedule 6—Wealth Tax (as at 31 May 1979)*

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
1975	£0.0 m. 3.8	£0.0 m. 0.1	£0.0 m. 3.7	£0.0 m. 3.7	£0.0 m. —
1976	6.8	0.2	6.6	6.6	—
1977	6.5	0.5	6.0	5.9	0.1
1978	1.5	0.3	1.2	1.0	0.2
Totals	18.6	1.1	17.5	17.2	0.3

*Distribution of Balance*

Year of Account	Under Appeal or Enquiry	Not in Dispute	Due		
			Demand Stage	Arrears Branch	Enforcement Stage
1977	£0.0 m. —	£0.0 m. —	£0.0 m. 0.1	£0.0 m. —	£0.0 m. —
1978	0.1	—	0.1	—	—
Totals	0.1	—	0.2	—	—

*Schedule 7—Capital Acquisitions Tax (as at 31 May 1979)*

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
1976	£0.0 m. 0.3	£0.0 m. 0.1	£0.0 m. 0.2	£0.0 m. 0.2	£0.0 m. —
1977	3.6	1.4	2.2	2.0	0.2
1978	7.9	2.7	5.2	4.2	1.0
Totals	11.8	4.2	7.6	6.4	1.2

*Distribution of Balance*

Year of Account	Under Appeal or Enquiry	Not in Dispute	Due		
			Demand Stage	Arrears Branch	Enforcement Stage
1977	£0.0 m. —	£0.0 m. 0.1	£0.0 m. 0.1	£0.0 m. —	£0.0 m. —
1978	—	0.2	0.8	—	—
Totals	—	0.3	0.9	—	—



Income tax collected under the P.A.Y.E. system and included in the amount of income tax collected as shown in paragraph 9 amounted to £523,971,722. Arrears outstanding at 31 May 1979 amounted to £8,450,501.

### *Extra-Statutory Repayments*

11. Extra-statutory repayments of Customs duties, £189, Excise duties, £34,924, Agricultural Levies £4,010, Value-Added tax, £56,712 and Stamp duties, £7,979, were made during the year.

### *Remissions and Amounts Irrecoverable*

12. I have been furnished with schedules of cases involving a loss of £100 or upwards in which claims under the Revenue Acts were remitted without statutory authority or passed as irrecoverable during the year ended 31 December 1978. The total amount of the items included in the schedules, £124,467, is made up as follows:—

	£
Income tax (73 cases) ... ..	77,598
Sur-tax (6 cases) ... ..	12,719
Corporation Profits tax (5 cases) ... ..	3,069
Turnover tax (5 cases) ... ..	5,548
Wholesale tax (1 case) ... ..	100
Value-Added tax (7 cases) ... ..	25,433
	<hr/>
	£124,467

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

Remission	£
Composition settlements ... ..	7,229
On compassionate grounds ... ..	2,819

Amounts Irrecoverable	
Miscellaneous: liability not enforceable, etc. ... ..	114,419
	<hr/>
	£124,467

I have made a test examination of the items included in the schedules with satisfactory results.

13. In the course of audit a number of cases came to light in which amounts of turnover tax remaining uncollected did not appear to have been formally written off even though the relevant files had been marked closed and I asked the Accounting Officer for his observations on the matter.

He informed me that in recent years a small subsection has been dealing with the residue of turnover tax cases largely on a manual basis and that, up to now, the emphasis has been to get each case to the stage where a decision can be made in regard to the prospects of securing payment. If the prospects are considered good the case is referred to an enforcement agency for collection. Where, on the other hand, the circumstances of the case are such that there are no realistic prospects of payment the case is regarded as closed. However, the computer records which indicate that turnover tax is outstanding are not altered and continue to reflect that the cases are open until each case is eventually submitted for passing of the unpaid tax as irrecoverable. Because of the limited staff resources available the final stage of preparing such submissions has had to be deferred so that the processing of on-going cases can be expedited.

The Accounting Officer also stated that at the end of June 1979 there were 557 turnover tax cases closed and awaiting the preparation of submissions for the passing of the outstanding tax as irrecoverable and that arrangements being made should result in considerable progress in this matter.

He added that it is the normal procedure to submit for passing as irrecoverable all items of unpaid taxes, whether they be turnover or any other tax, where it becomes clear that there is no realistic prospect of collection.

### *Value-Added Tax*

14. The register of persons accountable for V.A.T. is maintained on a computerised system incorporating procedures for the collection of the tax. These procedures provide for the issue of pursuit documents automatically to a taxpayer in respect of outstanding tax. At any stage subsequent to the issue of such documents recovery action may be suspended either for a specified tax period or generally by the input of a stop on the taxpayer's computer record. On the release of such a stop normal recovery procedures automatically resume. In the course of a limited test examination carried out by my officers in January 1979 it was noted that a number of period stops introduced from 1974 onwards still remained unreleased. It was also noted that general stops introduced from 1973 onwards remained unreleased in some 5,100 cases which represented approximately 8% of the total live V.A.T. cases registered at that time. Some 3,200 of these cases were being considered for cancellation of registration and there were some 1,900 cases in which official correspondence had been returned undelivered. In a number of the cases, however, V.A.T. payments had been accepted by the Revenue Commissioners while the general stops in the computer records remained unreleased. As failure to review cases in which stops have been introduced could result in a loss of V.A.T. revenue I sought information regarding the steps being taken to ensure prompt clearance of long outstanding stops.



The Accounting Officer has informed me that the period stops which had not been released at May 1979 fell mainly into two categories viz. Instalment stops and Inspectors' stops. Instalment stops are input when a trader seeks an instalment arrangement to cover tax due for certain periods. If the instalment arrangement does not materialise, or having got under way subsequently breaks down, the computer stop is removed manually. Otherwise, it is usually left on until the entire instalment arrangement is fully completed. Instalment arrangements in many cases extend over twelve months or more and, in exceptional cases, may even extend over two or three years and, accordingly, tax periods covered by such an arrangement may be under stop for a considerable length of time while the arrangement is progressing to a satisfactory conclusion. The Accounting Officer stated however that, with a view to better control of instalment cases and greater efficiency generally, a special subsection of the Collector-General's Office was set up in March 1979 to deal with these cases. A list of cases under instalment stops which was produced in July 1979 was being processed in that section and in future such lists would be produced every six months and regularly processed.

Inspectors' stops are input either at the request of the Inspector or by the Collector-General in cases referred to the Inspector for investigation. Lists of such stops are produced in Tax District order for issue to the Inspectors. These lists have not been furnished on any agreed regular basis hitherto but it is intended that in future they will issue at least twice a year.

In regard to general stops the Accounting Officer informed me that lists of cases involving undelivered correspondence or cancellation of registration are sent twice yearly to the Inspectors of taxes for examination. He also stated that a system development is being provided in the next computer development package which will enable long outstanding stops to be more readily and promptly identified. He added that because of the volume and movement in input and release of stops it has been difficult to pinpoint long outstanding stops and consequently to know whether delay has led to any loss of V.A.T. revenue but that when the new system development is available it should be possible to clarify the position.

15. In the course of audit it was observed that a number of 1978 applications for V.A.T. registration had been rejected by the computer apparently because of difficulties arising from registration numbers allocated to the applicants concerned. As it appeared that the computer listing of such rejected cases was not being examined and that the applicants concerned remained unregistered some four months after rejection I asked the Accounting Officer for his observations on the matter. He informed me that in January 1979 a new procedure for the examination of the listing of rejected applications had been introduced. He stated that the applications referred to in my query had been rejected because the numbers allocated were found to be already on file. Duplication of registration numbers, which occurs in a very small number of cases, is a problem associated with the introduction of a common serial number for traders and employers who are liable for



Schedule 'D' Income tax and/or P.A.Y.E. in addition to V.A.T. When a new application is rejected the application form is returned to the Inspector for the allocation of a new number and the resubmission of the form for processing. In the cases referred to in my query the Inspectors either had no record of the receipt of the rejected applications or had not returned the application forms to the Collector-General. The Accounting Officer added that appropriate action had now been taken in each of these cases.

16. Persons accountable for V.A.T. are required under Section 19 (3) of the Value-Added Tax Act, 1972 to make returns in respect of each taxable period and to remit, by a specified date, the tax, if any, payable for such period. Section 22 of the Act provides that where an accountable person fails to make a return for any period the Revenue Commissioners may make an estimate of the tax payable in respect of such period and may recover the amount so estimated. Such an estimate is normally issued by the computer some two months after the end of the tax period for which a return has not been received. In the course of audit it was observed that some Section 22 estimates for tax periods from March/April 1976 onwards were not issued until May 1978 and that demands for payment of the tax due in respect of these periods had not been issued by March 1979. I asked the Accounting Officer for his observations regarding the delay in pursuing the collection of tax in these cases. He has informed me that certain persons registered for V.A.T. indicate that they wish to transact their affairs through the medium of the Irish language. Because of the small numbers involved the collection procedure is a manual one but it was intended to be tied in closely with the automatic system. Due to certain inadequacies in the programming, however, this was not done in all these cases. Because of the small number of cases in the category the rectifying of the programming had a low priority and it was not feasible to take any action until very recently. The Accounting Officer also stated that until recently manual pursuit of these cases had been divided between different officers and that because of staff changes, particularly at supervisory level, some misunderstanding seemed to have developed in relation to the correct procedure to be followed and collection was allowed to fall behind in the cases referred to in my query. The Accounting Officer added that with a view to greater efficiency all cases in this category had recently been allocated to one officer and that collection in the cases where there had been a delay would be brought up to date.

17. Section 12 of the Value-Added Tax Act, 1972 provides that if the computation of the V.A.T. liability of an accountable person for any tax period shows that the tax which may be properly deducted exceeds the tax due by him the excess shall be repaid to him. A test examination of the system in operation for controlling such V.A.T. repayments indicated that procedures did not exist for establishing the authenticity of repayment claims for amounts below a certain level and that such claims are not referred to the Inspector for certification unless he has specifically requested that this be done. Having regard to the comparative ease of registering for V.A.T. purposes and the possibility



of irregular repayment claims being made I asked the Accounting Officer for his observations on this matter.

He has informed me that prior to the introduction of V.A.T. in November 1972, the Commissioners considered it essential that priority treatment should be given to the inspection of V.A.T. returns which showed repayments due to traders. This consideration was based on the traditionally strict Revenue procedures employed in regard to the determination of claims for repayment of taxes generally. It was obvious, however, that available staff resources would only be able to make repayments within a reasonable time in respect of a fraction of the claims received in each taxable period if every claim were to be verified with the trader's records. Accordingly a scheme was approved which provided that a claim or a number of claims from the same trader could be repaid without prior check if the aggregate of the current claim and the preceding claims in the latest twelve-month period did not exceed £1,000. The scheme also provided that, following examination of a trader's records, an Inspector could authorise an amount less than £20,000 per claim for automatic repayment in the following period of twelve months.

However, it was not possible to continue this scheme as it was found by July 1973 that the repayment of claims was falling into arrears and therefore out of line with the undertaking given by the Minister for Finance, prior to the introduction of V.A.T., that repayment claims would be met within three weeks of receipt. It was found necessary to reduce the number of claims being sent to Inspectors by abolishing the twelve months aggregate provision with the result that any claim under £1,000 per taxable period could be automatically repaid and by raising to eighteen months the period during which claims up to £20,000 could be automatically repaid following examination of a trader's records. While this revised arrangement resulted in a smooth operation, the zero rating of food, oral medicines, etc., in September 1973 caused a rise in the level of repayment cases and the increase in the other tax rates in March 1976 contributed to further rises. It therefore became necessary in May 1977 to raise the automatic repayment limit from £1,000 to £2,500 and at the same time to increase from £20,000 to £40,000 the Inspector's discretion to authorise the repayment of claims.

The Accounting Officer further stated that in January 1979 it was decided that some tighter controls on automatic repayments should be introduced on an experimental basis and that these controls are in operation in respect of all cases whose V.A.T. registration commenced on or after November 1978. The first repayment claim in excess of £100 will not now be repaid automatically but will be referred to the V.A.T. Inspector to establish that trading exists. The Accounting Officer explained that while it was intended that the experiment would be reviewed after some months in operation to see how the Tax Districts and Collector General's Office were coping with the extra work involved, that review had not yet taken place because, due to the postal strike, the revised procedures had not been fully operational on a countrywide basis for a sufficient length of time in which to judge their success or otherwise.



18. The procedures in operation for the recovery of V.A.T. provide that cases in which accountable persons fail to pay amounts due be referred to County Registrars or Sheriffs for collection. In the course of audit it was noted that in many cases which had been so referred no further action had been taken and I sought information as to the number of taxpayers and the amount of tax involved. The Accounting Officer has informed me that the total number of cases in the hands of County Registrars and Sheriffs at 31 March 1979 was 9,823, representing V.A.T. amounting to £10,306,293 and that the total amount collected by them from 1975 to 31 March 1979 was £17,635,688.

19. It was also noted that the cases referred to County Registrars and Sheriffs did not include those in which over-repayments of V.A.T. had occurred nor those in which retrospective assessments had been made when cancelling the registration of accountable persons. Over-repayments are regarded as having arisen when an accountable person, when paying tax, takes credit for amounts later found not to be due to him. The Accounting Officer informed me that, because of the limitations in the existing computer programme, it is at present necessary to resort to a manual operation to seek recovery of the tax due in such cases. However, a development to the existing computer programme is presently being formulated to cater for the automatic pursuit of V.A.T. over-repayments by means of estimates raised under Section 23 of the 1972 Act following the recent amendment of that section, with effect from 1 March 1979. This amendment empowers the Revenue Commissioners to raise estimates to recover V.A.T. which was over-repaid or V.A.T. which was repaid where liability existed.

In regard to retrospective assessments made on cancellation of registration the Accounting Officer stated that as the computer programme did not provide for automatic pursuit of tax outstanding in such cases a manual procedure had been developed. In September 1978, however, the position had been re-examined and it was then found possible to change the procedures so that such cases would be processed automatically for enforcement. The Accounting Officer added that these revised procedures are now in operation.

20. It was also noted that repayments of V.A.T. had been made in a number of cases while earlier over-repayments remained unrecovered and I asked for information regarding the controls in operation to ensure that tax is not repaid to a taxpayer for one period while tax is still due from him for an earlier period. The Accounting Officer informed me that **automatic repayment** of V.A.T. cannot be made if a taxpayer's computer record includes certain data. However, because of a deficiency in the instructions to the section concerned, the records of taxpayers to whom over-repayments had already been made did not include the data necessary to prevent further repayments. The Accounting Officer stated that this deficiency has now been remedied and the necessary control has been put into operation in all over-repayment cases in which tax is still outstanding.



## Vote 9.—Public Works and Buildings

### *Subhead E.—New Works, Alterations and Additions*

21. In his minute dated 18 October 1978 the Minister for Finance informed the Committee of Public Accounts that arrangements had been made with the Commissioners of Public Works for the noting in the Appropriation Account of exceptional cases of expenditure incurred on the preparation of plans which are not proceeded with. When extending the limits of the delegated sanctions for expenditure by the Office of Public Works the Department of Finance directed that any case in which planning does not lead on to construction and in which, as a result, constructive losses of over £50,000 are incurred should be noted in the Appropriation Account. The Department of Finance, however, indicated that projects of a novel character or involving new principles would require its specific approval.

In the course of audit it was noted that the architects commissioned by the Office of Public Works to prepare plans etc. in connection with the building of a new headquarters for the Department of Defence were required to submit four sets of sketch schemes, the cost of the project based on the final set, which was accepted, being estimated at £4.3 million. Agreed fees of £49,500 were, however, paid in respect of the third scheme submitted and in the circumstances I have asked that the specific sanction of the Department of Finance be sought for this payment.

22. In May 1969 the Department of Finance sanctioned the acceptance, under the State Property Act, 1954, of Kilkenny Castle as a gift to the State and the expenditure of £25,000 on the first stage of restoration work on the castle. In August 1973 a contract for work on the castle was placed in the sum of £81,173. The work was completed at a cost of £356,821, exclusive of professional fees and V.A.T., and the final payment was made in June 1978.

In January 1979 I inquired as to the reason for the increase in cost. The Accounting Officer has informed me that the figure of £25,000 was in respect of restoration work on the Picture Gallery and the provision of limited reception and information facilities, while the contract figure of £81,173 included also the construction of a boiler house and a main electrical distribution system suitable to serve the whole castle. The figure of £356,821 represented an excess of £275,648 over the contract sum of £81,173 and comprised:—

	£
1. Excess on prime cost sums in the contract ... ..	49,123
2. Excess on provisional sums and quantities ... ..	25,709
3. Price variation clause ... ..	12,331
4. Essential additional works arising directly from the original contract and extra works undertaken outside the scope of the original contract ... ..	188,485
	£275,648



Essential additional works arising directly from the contract were due to the age and neglected condition of the building. Moreover, because of the nature of the work, the specification and accepted tender had a large number of prime cost items and included works to be paid for on a time and materials basis, the cost of these being computed as the building was opened up and the work progressed. During the course of the work it also became apparent that wet-rot and dry-rot infestations were far more serious than had been anticipated, thus involving extensive chemical treatment and replacement of much of the timber. Also, while the works provided for in the original contract were in general designed to render the East Wing of the Castle safe and watertight, as the contract progressed it was decided to complete the restoration of two floors under the Picture Gallery in order to bring virtually the entire East Wing into use. This involved further wood-rot treatment, new ceiling and floor-boards in the entrance hall, plastering, floor finishes, repairs to diningroom, adaptation of ground floor and decoration throughout.

The sanction of the Department of Finance was obtained for expenditure of £310,000 in July 1976 and for the final cost in June 1979.

#### *Subhead K.—Appropriations in Aid*

23. In October 1973 the Department of Finance sanctioned the granting to the National College of Art and Design of a tenancy from 1 May 1972 of premises at Kildare Street, Dublin subject to the charging of an economic rent plus rates and cost of internal maintenance and services. As the tenancy agreement had not been completed nor rent collected by 31 December 1978 I sought the observations of the Accounting Officer on the delay. I also sought his observations on the adequacy of the controls in operation to ensure that all tenancy agreements are prepared and executed promptly.

He informed me that the delay in this case was due principally to the continuous and severe pressure under which the Property Management Division was working during the period in question. Because of the volume of work large numbers of files built up in the Division forming a block of long standing arrears and some files, including that relating to the National College of Art and Design, became misplaced. The more urgent cases had to receive priority and it was not possible to overtake the arrears in any systematic way. The seriousness of the situation could be judged from the fact that eight additional posts had been added to the complement of staff previously authorised for the Division. The Accounting Officer considers that with adequate staffing normal supervision is adequate to ensure that tenancy agreements are completed promptly.

The Accounting Officer added that the exceptional circumstances in the Division were responsible for the delay in the case of the National College of Art and Design but that steps had been taken to complete the necessary agreement.

#### *Suspense Accounts*

24. In the course of audit it was noted that £61,234, being balances of income tax and pay-related Social Insurance contributions deducted



from the salaries of the staff of the Office of Public Works in the years 1973-74 to 1976-77, had not been paid over to the Revenue Commissioners by 31 December 1978. I have invited the observations of the Accounting Officer.

### **Vote 12.—Office of the Attorney General**

#### *Subhead G.—Law Reform Commission*

25. Under Section 8 of the Law Reform Commission Act, 1975, grants are paid from this Vote to provide for the remuneration of certain members, the salaries of staff and other expenses necessary to enable the Law Reform Commission to perform its functions. Section 9 of the Act requires the Commission to keep accounts which shall be submitted annually to me for audit. Draft accounts for the year ended 31 December 1977 were received in February 1979 and accounts in respect of the grants paid in the year under review have not been received at the date of this Report. I am in communication with the Accounting Officer regarding the completion of the audit of these accounts.

### **Vote 23.—Office of the Minister for Justice**

#### *Payable Orders outstanding at 31 December 1978*

26. In the case of the above Vote and Votes 24 to 27 the balances of payable orders outstanding as shown by the departmental records were not in agreement with the totals shown on the lists of outstanding orders furnished by the Paymaster General's Office. As stated in paragraph 5 it is necessary in such circumstances to reconcile the two figures for each Vote in order to establish the accuracy of the surplus to be surrendered as shown in the relevant Appropriation Account. Such reconciliations had not been carried out by the Department of Justice and I was therefore unable to satisfy myself as to the accuracy of the balances to be surrendered on these Votes.

The Accounting Officer informed me that the discrepancies, which go back to 1969, had arisen as a consequence of the computerisation in the Office of the Paymaster General and had been aggravated by the bank strike of 1970. Following my query, discrepancies which arose in 1977 had been reconciled and reconciliations are being carried out on a monthly basis since then.

With regard to the discrepancies which originated prior to 1977 the Accounting Officer stated that, because of the costs involved, because there was no guarantee that a complete reconciliation could be effected and because staff would have to be diverted from other essential accounts work, he did not feel that any further attempt to reconcile these discrepancies would be justified. Accordingly, the unreconciled balance on each Vote had been transferred to a suspense account and a direction sought from the Department of Finance in the matter.



## Vote 24.—Garda Síochána

### *Suspense Accounts*

27. Advances to members of the Garda Síochána in respect of travelling allowances and witnesses expenses are made by way of imprests charged to suspense accounts which are cleared on the submission of approved claims. Reference was made in paragraph 31 of my report for 1972-73 to advances made in the period 1968 to 1972 which had not been cleared at 31 March 1973. The Public Accounts Committee during its examination of that report was assured that a new system being introduced as from 1 April 1974 would prevent failure to clear new advances and that in addition a special task force had been set up to deal with the advances outstanding at that time.

In the course of audit it was noted that some of these old advances and a number of advances made in the period up to December 1977 were still uncleared at 31 December 1978 and I communicated with the Accounting Officer. He informed me that the delay in clearing outstanding imprests had arisen mainly because of staffing difficulties and a big increase in the volume of advances being made. Furthermore, from 1968 up to March 1974 the system of recording advances was cumbersome, inadequate and not geared to handling the increased volume of transactions and, while the new systems of control introduced in April 1974 and October 1976 had effected a considerable improvement, the position was still not satisfactory. A number of new procedures had however been agreed with the Garda Authorities in May 1979 and it was expected that their operation would help to clear the advances outstanding. It was also intended to assign some of the additional staff authorised in March 1979 to the clearance of the arrears of outstanding advances as soon as this staff was recruited. The Accounting Officer also stated that, with the introduction of these new procedures and strict adherence to existing procedures, he believed that the control system in operation would be adequate and that, with the increased allocation of staff and the more active involvement of Garda Headquarters, he expected the arrears position to be brought under control within a reasonable time, but that if the new system did not yield sufficient results it would be reviewed early in 1980.

## Vote 26.—Courts

### *District Court Offices—Dublin*

28. The Criminal Procedure Act 1967 provides for the conditional release from custody of a defendant or accused person on his entering into a recognisance with or without sureties. Section 26 of the Act provides for the acceptance in certain cases of a deposit (bail money) in lieu of a surety or sureties. The procedure for the estreatment of a recognisance in the event of a breach of its condition is set out in the District Court Rules.

In the course of local audits at the Dublin Metropolitan District Court Office and the Dublin County District Court Office it was noted that



considerable amounts of bail money had accumulated in respect of defendants or accused persons who had failed to meet the conditions of their recognisances and I inquired from the Accounting Officer regarding the disposal of these moneys.

He informed me that all bail money received in these Offices is lodged to the credit of the general cash accounts of the District Court Offices. In the case of non-performance of the conditions of a recognisance the Gardai initiate proceedings for the estreatment of bail in accordance with the District Court Rules. If bail money is estreated by the Court the amount is then transferred from the general cash account to the Department of Justice Fines Account.

The Accounting Officer at my request furnished the following figures regarding the number of cases in which recognisance conditions were certified to have been breached in the last three years and the number of cases in which estreatment proceedings had been instituted:

Year	No. of cases of conditions breached	No. of estreatment proceedings
1976	1,721	20
1977	1,652	7
1978	1,579	16

He stated that these figures related to remands in the Dublin Metropolitan and the Dublin County District Courts only and that information in relation to cases sent forward for trial or on appeal was not readily available.

The Accounting Officer stated that while it is the policy of the Gardai to seek estreatment proceedings in all cases of breach of the conditions of a recognisance this policy has not been assiduously followed in the Dublin Districts in recent years but that the Garda Authorities say that measures have recently been taken to rectify this situation.

The Accounting Officer added that, because of the postal strike, information as to the position regarding estreatment proceedings in District Courts other than in Dublin was not readily available to the Department but that the Chief Examiner felt that a position in which bail money has remained undisposed of over a number of years does not exist outside Dublin. However, the District Court Examiners would be instructed to check on the position and to bring to notice any such situation which might exist.

#### *Department of Justice Fines Account*

29. Fines received in District Court Offices are paid into the general cash accounts of the District Courts from which they are transferred to the Department of Justice Fines Account maintained at a commercial bank. On the basis of instructions from the Chief Examiner's Office, to which details as to the amount and nature of the fines are required to be furnished quarterly by District Court Clerks, transfers are made from the Fines Account to the appropriate departmental accounts, i.e. Motor Tax Account, the Courts Vote Account, the Revenue Commissioners Account and the Account of the Department of Fisheries and Forestry.



In the course of audit it was noted that regular reconciliations were not being effected between the amounts shown as having been transferred into the Fines Account by District Court Clerks, the amounts transferred out of that account to the various departmental accounts and the cash balance remaining at the bank. The Accounting Officer informed me in February 1979 that because of serious staff shortages in the District Court Offices over the past number of years delays arose in supplying the quarterly returns to the Chief Examiner's Office and, as a result, that Office did not receive the information necessary to enable payments to be made out of the Fines Account promptly at the end of each quarter. He added that a reconciliation between receipts into and payments out of the Fines Account would be carried out for 1978 and that regular monthly reconciliations would be carried out in future. I understand that at the date of this Report such a reconciliation has not been completed.

## Vote 29.—Environment

### *Motor Vehicle Duties*

30. A test examination of the revenue from motor vehicle duties, etc., was carried out with satisfactory results. The gross proceeds for the years 1978 and 1977 were:—

	1978 £	1977 £
Motor tax and Driving Licence fees	16,685,385	30,681,741
State-owned vehicles ... ..	287,609	287,804
Fines collected by the Department of Justice ... ..	1,455,822	1,103,015
Public Service Vehicle fees ... ..	109,996	71,645
Appliances and Structures fees ... ..	5,604	8,418
Driving Test fees ... ..	357,283	319,264
	<hr/> £18,901,699	<hr/> £32,471,887

£18,456,300 was paid into the Exchequer during the year leaving a balance of £383,892 compared with £295,776 at the end of the previous year. Driving Test fees of £357,283, which prior to 1 January 1978 were paid into the Exchequer, are now appropriated in aid of the Environment Vote. Appliances and Structures fees accruing from 1 January 1978 are retained by Local Authorities; the sum of £5,604 above represents fees accrued prior to that date.

The motor tax transactions of the 29 licensing authorities are subject to examination by Local Government Auditors whose reports are made available to me.



**Vote 30.—Office of the Minister for Education**  
*Payable Orders outstanding at 31 December 1978*

31. In the case of the above Vote and Votes 31 to 35 the balances of payable orders outstanding as shown by the departmental records were not in agreement with the totals shown on the lists of outstanding orders furnished by the Paymaster General's Office. As stated in paragraph 5 it is necessary in such circumstances to reconcile the two figures for each Vote, in order to establish the accuracy of the surplus to be surrendered as shown in the relevant Appropriation Account. Such reconciliations were not, however, carried out by the Department of Education and I was, therefore, unable to satisfy myself as to the accuracy of balances to be surrendered on these Votes.

The Accounting Officer informed me that the discrepancies, which go back for a number of years, are believed to arise mainly from failure to cancel orders in the Paymaster General's Office, resulting in the cashing of out-of-date orders after fresh orders had issued and he stated that this position had been aggravated by the bank strikes of 1970 and 1976 when large numbers of out-of-date orders were cashed. The Accounting Officer added that efforts to reconcile the discrepancies are continuing but that it is difficult, at this stage, to visualise a complete reconciliation.

*Subhead G.12.—Grant-in-Aid Fund for Youth and Sports Organisations.*

32. Cuspóir, the National Sports Council, was established in March 1978 to act as adviser to the Minister of State at the Department of Education in relation to the implementation of the Government's policy on "Sport for All" and to promote initiatives and innovative measures in regard to

- (i) the development of sport and physical recreation as leisure pursuits and
- (ii) the raising of standards of performance in competitive sport.

The expenses of the Council are met from the grant-in-aid fund. It was noted in the course of audit that an advertising contract had been placed by the Council without seeking competitive tenders and I sought the observations of the Accounting Officer. He informed me that the Council had decided on 19 May 1978 to hold a "Sport for All Day" on 1 October 1978 and that it had selected one advertising agency for this promotion since it would not have been possible to invite presentations from other firms in the time available. The Accounting Officer also stated that steps are now being taken to invite five firms to compete for the service.

*Subhead G. 19.—Grant-in-Aid Fund for Youth Employment*

33. A temporary grant scheme for the relief of youth unemployment was introduced in 1977. The scheme provides for the payment of grants towards the cost of projects having a high labour content and which result immediately in the direct employment of youth. Employees must,



as a rule, be not more than 23 years of age, be unemployed for at least four weeks prior to engagement on the project and be registered with the National Manpower Service. The scheme also provides that approved grants are issued in instalments in the light of evidence as to the progress of the work.

In the course of audit it was noted that a grant of £10,000 for a project involving the renovation of an old building for use as a youth club had been approved in June 1978 and that a sum of £3,000, the first instalment of the grant, had been paid on 10 August. It appears, however, that while the building was being stripped down a local authority architect reported that major structural faults existed. Following consideration of this report it was agreed in September that the local authority architect and the architect for the organisers of the project should draw up plans of a rescue nature and give costings of the scheme and that the local authority and the Department of Education should then consider what additional grant-in-aid assistance over and above the £10,000 already approved might be given. In October it was agreed that the building was unsafe and the project was not proceeded with. However, in September 1978 when it was already doubtful whether the project would be proceeded with, a second instalment of the grant, amounting to £6,000, was issued. Having regard to the condition attaching to the issue of grant instalments, I sought the observations of the Accounting Officer. He informed me that this payment of £6,000 was made because the project organisers were urgently in need of further resources at the time. He also informed me that a refund of £4,100 had later been received and that the Department was seeking to recover an additional sum of £1,485 from the organisers. He further stated that it was now proposed, following the demolition of the building, to build a new youth club at a cost of £20,000 for which a fresh application for assistance had been submitted to the Department.

34. It was also noted that an application for a grant of £2,000 under the scheme was made by a sports club towards the cost of erecting a boundary wall at its grounds. Following an inspection of the project and a revision of the club's estimate of expenditure on wages a grant of £6,000 was approved and a first instalment of £1,800 was issued on 25 September 1978. An inspection on 27 October revealed that very little progress had been made and following a further inspection on 15 November it was reported that progress was still unsatisfactory and that the project was unlikely to be completed. On 13 November, however, a second instalment of the grant amounting to £3,600 had been issued, apparently without evidence as to the progress of the work. I therefore inquired why this payment had been made. The Accounting Officer informed me that the money was issued to the organisers to permit them to continue work on the project. Following a further inspection on 28 November the organisers were informed that the Department could not continue to provide assistance and a refund of a sum of £3,300 agreed with the organisers was sought. The Accounting Officer has informed me that this sum has been received by the Department.



## Vote 31.—Primary Education

### *Youth Encounter Projects*

35. These projects which were inaugurated in 1977, are based on special national schools for disturbed and maladjusted children conducted under the Rules and Regulations for National Schools and managed by Boards of Management. The projects have been established in four centres—two in Dublin and one each in Cork and Limerick and involve out-of-school programmes of a recreational, social and educational nature carried on in association with local youth organisations. In the year under review expenditure on the projects was charged to this Vote as follows:—

£32,000 to Subhead C. 1.—Salaries of Teachers and £53,200 to Subhead E.—Capital Grants for Premises, Furniture and Equipment. In addition expenditure of £16,200 on out-of-school activities was charged to the Grant-in-Aid Fund for Youth and Sports Organisations funded from Subhead G.12. of Vote 30.—Office of the Minister for Education.

In June 1979 I sought the observations of the Accounting Officer as to the adequacy of the vouching of the expenditure on these projects and I inquired whether arrangements had been made for the submission of accounts by the Boards of Management and for the inspection of the projects by officers of his Department. He has informed me that the Department was not satisfied that adequate vouching had been provided in respect of one project and that he had written to the Board of Management concerned. In the meantime a sum of £5,000 issued by way of imprest in respect of this project in December 1978 had been refunded to the Department.

The Accounting Officer also stated that the projects are visited regularly by the Department's inspectors and had been visited by administrative officers of his Department in the current year. Funding of the projects in two centres is now being effected by the imprest method which requires that a certified statement of expenditure together with supporting documentation be submitted each month to the Department.

The Accounting Officer added that following consultation with the Department of Finance it had been decided that provision be made in future in a separate subhead of the Vote for Primary Education (Subhead C.8.) for all expenditure on these projects including both in-school and out-of-school activities.

## Vote 33.—Vocational Education

*Subhead J.3.—E.E.C. Social Fund—Recoupment of portion of costs of Training Programmes implemented by Vocational Education Committees*

36. The European Social Fund provides community aid towards the cost of schemes of training, retraining and resettlement of workers. Certain training programmes carried out under the aegis of Vocational Education Committees and financed initially from this Vote are eligible



for such aid. Sums recovered from the Social Fund are credited as appropriations in aid of the Vote. The latest date for the submission of claims for aid to the European Commission in respect of 1976 programmes was 30 September 1977 and the Department of Education accordingly requested Vocational Education Committees to forward their claims before 3 June 1977 in order that recoupment could be sought within the official time limit. It was noted in the course of audit that in the case of one Committee a claim amounting to £10,974 was not submitted to the Department until 10 October 1977 and that, as a result, the Department's claim for recoupment, forwarded to the Commission in February 1978, was rejected. I accordingly sought the observations of the Accounting Officer on the matter. He informed me that when the main claim in respect of 1976 training operations was being transmitted by the Department of Labour to the Commission on 29 September 1977 it was indicated to the Commission by that Department that further 1976 claims were likely to be submitted at a later date. The Accounting Officer also stated that it is now understood from the Commission that the claim for £10,974 has been conceded and that it will be paid shortly.

#### **Vote 34.—Residential Homes and Special Schools**

##### *Subhead E.—Building and Equipment Grants*

37. It was noted in the course of audit that a contract in the sum of £324,962 for the erection of a training school was entered into in 1972 and that the Department of Education became aware of certain defects in the buildings in 1974 when the contract was virtually completed. As the contractor, who went into receivership in 1976, had refused to remedy the defects for which he was considered liable, the Department of Education, with the approval of the Department of Finance, made arrangements to have the remedial works carried out by another contractor.

It was also noted that when the contract was being awarded in 1972 the original contractor was required to provide, through an insurance company, a performance bond in the sum of £86,250. The bond required that the Department should give due notice to the insurance company within one month in the event of non-performance by the contractor. Because of failure on the part of the Department to give such notice within the time limit specified the insurance company was in a position to repudiate liability under the bond.

In the circumstances I sought the observations of the Accounting Officer. He has informed me that recent correspondence indicates that the insurance company's repudiation of liability may be open to question and that there may be grounds for pursuing the matter further with them. He indicated that the cost of the works carried out by the original contractor was £532,848 of which £513,325 had been paid leaving a balance of £19,523 which would be offset against the cost of the remedial works. Expenditure on these works at 31 December amounted to £37,928.



The Accounting Officer also stated, however, that the Receiver was still an interested party and would probably contest any decision to retain the balance due to the original contractor.

He added that the final account for the remedial works was being examined.

### Vote 37.—Fisheries

*Subhead C.3.—Main Fishery Harbour Works, including payments to the Fishery Harbour Centres Fund.*

38. E.E.C. regulations provide for the payment from F.E.O.G.A. of grants towards the cost of improvement works at fishery harbours. In 1974 such grants were approved in respect of works at the following harbours:

	Maximum Grants
	£
Portmagee, Co. Kerry ... ..	2,750
Seafield, Co. Clare ... ..	10,550
Ballyglass, Co. Mayo ... ..	68,615

Twenty-five per cent. of the cost of improvement works is normally met by the Local Authorities in whose areas the harbours are situated and seventy-five per cent from the Fisheries Vote. The F.E.O.G.A. grants are payable to the Local Authorities but, when sanctioning expenditure on these harbours, the Department of Finance stipulated that the grants should be fully utilised to reduce the contribution from the Vote. As the works on these harbours have been completed at a cost of £530,000, approximately, of which £123,000 has been contributed by the three Local Authorities concerned, I have inquired regarding the collection and treatment of the F.E.O.G.A. grants.

*Subhead E.—Inland Fisheries Development*

*Subhead I.—Expenditure in connection with acquisition of Fisheries*

*Subhead J.—Appropriations in Aid*

39. The charge to Subhead I represents the cost of acquisition by the Department of the privately owned fishery known as the Galway Fishery. The fishery was acquired, with the approval of the Department of Finance, with a view to its utilisation for the better management of the salmon fisheries of the Corrib river and for the conduct of scientific investigations into salmon stocks. It is also envisaged that the fishery will continue to be used commercially. As stated in the note to the Appropriation Account a surplus of £44,768 was realised on the operation of the fishery from 1 February 1978 to 31 December 1978, running expenses of £16,287 being charged to Subhead E and receipts of £61,055 credited to Subhead J.



### Vote 38.—Forestry

#### *Subhead C.4.—Provision for Assistance to Irish Board Mills Limited (In Receivership)*

40. At the request of the Department of Finance and pending the passing of a supplementary estimate, the Industrial Credit Company Ltd. agreed to make available to the Department of Fisheries and Forestry short-term finance to enable it to assist Irish Board Mills Ltd. (in Receivership) by maintaining the company as a going concern for the period 29 September to 31 December 1978 and, accordingly, funds totalling £350,000 were paid by the Industrial Credit Company Ltd. to the Receiver on foot of Bills of Exchange drawn on and accepted by the Department of Fisheries and Forestry. Following the passing of the supplementary estimate the sum of £350,000 together with interest thereon of £17,172 was repaid to the Industrial Credit Company Ltd. in December 1978 out of the Vote for Forestry and a further sum of £200,000 was also paid from the Vote to the Receiver.

I have inquired whether the provision of assistance to Irish Board Mills Ltd. comes within the ambit of the Vote for Forestry. I have also asked under what authority the Department of Fisheries and Forestry exercises borrowing powers and the circumstances in which such borrowing was carried out by acceptance of Bills of Exchange. I have further sought information as to why the sums so borrowed were not paid into the Exchequer.

41. As stated in the previous paragraph a total of £550,000 was provided from voted moneys to enable the Receiver of Irish Board Mills Ltd. to maintain the company as a going concern in the period 29 September to 31 December 1978. This arrangement was made with the Receiver on the understanding that receipts from sales of products manufactured during the receivership period would be used in recoupment or part recoupment of the advances made.

I inquired in April 1979 whether a Statement of Affairs of the company as at 28 September 1978 and Receivership Accounts to 31 December 1978 had yet been presented and I sought information as to the amount expected to be recouped to State funds.

I was informed, in June 1979, that no Statement of Affairs or Accounts were available. The State advances were made to enable the business of the company to be carried on between the date of the receivership and 31 December 1978. It was a condition of the advances that the surplus on trading in goods manufactured with the use of the funds should go to the repayment of those funds and the payment of interest thereon at 11 per cent. should the proceeds be in excess of the funds expended. I was also informed that the amount expected to be recouped to State funds will be of the order of £350,000.

In the light of the reply furnished by the Accounting Officer I have requested that information be sought from the Receiver as to when the Statement and Accounts will be available. I have also inquired whether the condition relating to repayment ensures that the State's claim ranks in priority over any other claims which may be made against the proceeds of the sale of goods manufactured with the use of State funds



and whether legal advice has been obtained in this matter. With regard to the expected recoupment of £350,000 I have inquired as to the steps taken to secure the repayment of the balance of the State advances remaining unpaid in the event of the company being wound up.

*Subhead J.—Appropriations in Aid.*

*Sales of Timber*

42. Up to the end of 1974 sales of timber from State forests were made on a cash basis, payment being made for material before it was removed from the forest. In view of the financial difficulties being experienced by firms in the timber trade the Minister for Finance agreed in February 1975 to the granting of two months' credit on sales to creditworthy customers.

In the course of audit it was noted that at 1 February 1979 approximately £186,000 was due from three companies, in respect of timber purchased by them in 1977 and 1978 and I inquired regarding the steps being taken to recover these debts. I was informed that two of the companies are in receivership, one being the company referred to in the previous paragraph, and that the amounts owing in each case rank equally with the claims of all other unsecured creditors and must await the realisation by the Receivers of the assets of the companies and any distribution of funds arising therefrom. I was also informed that in the case of the third company the indebtedness is being kept under review with the verbal concurrence of the Department of Finance pending the possible acquisition of the company by a new owner.

43. In the course of audit it was noted that a sum of £29,247 due from a company in respect of timber purchases included £16,377 in respect of an unauthorised issue of timber from a State forest in November 1977. As this unauthorised issue did not come to light until February 1978, by which time further authorised issues had been made on a short-term credit basis to the company concerned. I inquired as to the adequacy of the procedures in operation for the control of credit sales of timber. The Accounting Officer stated that, arising from the recession in trade in recent years together with the problem of large stocks of windblown timber as a result of storms in 1974-75, the normal procedures had been stretched to extremes to cope with the necessity to allow greater numbers of instalment payments on lots sold by tender and also to allow longer or extended periods in which to make payments. Furthermore additional problems were created by the increasing volume of timber becoming available from State forests, by the introduction of limited credit sales and by staffing difficulties arising from a strict embargo on the creation of new posts in the public service. The Accounting Officer also stated that since this case of unauthorised issue of timber came to light, control procedures had been adjusted with a view to the avoidance or at least the earlier detection of irregularities but that the position could not however be regarded as watertight until the staff situation had been remedied. He added that proposals on staffing are in course of formulation. I understand that the company concerned is also in receivership.



## Vote 40.—Agriculture

### *Collection of Monetary Compensatory Amounts*

44. I have been furnished with details of the amounts collectible and the amounts collected as Monetary Compensatory Amounts in respect of the various agricultural products and a test examination was carried out by my officers with satisfactory results. Since 2 October 1978, these Amounts are being collected by the Office of the Revenue Commissioners either through the provision by exporters of an appropriate security or by payment of the charge at the time of export.

### *Subhead M.6.—Market Intervention—Incidental Expenses*

### *Subhead N.—Appropriations in Aid*

45. The charge to Subhead M.6. is made up as follows:—

	£
Handling, freezing and storage ...	9,872,623
Transport ... ..	2,178,180
Deboning allowances ... ..	4,417,617
Financial charges ... ..	12,158,869
	<hr/>
	£28,627,289

The amount received from F.E.O.G.A. funds in the year under review and credited to Subhead N. is made up as follows:—

	£
Handling, freezing and storage ...	9,800,166
Transport ... ..	2,161,304
Deboning Allowances ... ..	5,650,256
Financial charges ... ..	10,821,312
	<hr/>
	£28,433,038

While the charge to Subhead M.6. consists of actual payments made, recoveries are effected, with the approval of the E.E.C. Commission, on the basis of projected expenditure, the necessary adjustments being made when the expenditure is accepted by the E.E.C. as a charge in the F.E.O.G.A. accounts. The amount unrecovered from F.E.O.G.A. at 31 December 1978 was £1,662,745 compared with £1,468,494 at 31 December 1977.

### *Subhead M.6.—Market Intervention—Incidental Expenses*

46. The sum of £9,872,623 stated in the previous paragraph to have been expended from this subhead for handling, freezing and storage charges in the year ended 31 December, 1978, included £8.7 million in respect of such charges for intervention beef, the quantity of beef taken into cold stores in the year being 66,000 tonnes approximately. Formal



contracts are not entered into with the cold stores and the rates paid to them are not determined as a result of competitive tenders but are agreed from time to time between the Department and the Association representing the cold stores. I inquired why formal contracts are not entered into as I was concerned that the Department's position should be protected in the event of losses arising through pilferage, deterioration, etc. I was concerned also that, in the absence of competitive tendering, other steps should be taken to ensure that the rates charged are reasonable and I therefore inquired as to the basis on which they are decided and whether the approval of the Department of Finance had been obtained for them.

The Accounting Officer has informed me that, while no single document embodying all the terms of the contract is signed by both parties, the contract entered into in each case is evidenced by the issue of documents and instructions to the stores and that, while there is nothing in the arrangements under which stores accept liability for losses due to theft, deterioration, etc., in practice they have adopted the attitude of meeting such losses.

The Accounting Officer also stated that the feasibility of utilising a standard contract document incorporating a reference to the cold stores liability for losses is being examined but that the number of cold stores involved and the number of jurisdictions in which they are situated makes this difficult to attain.

In regard to storage rates the Accounting Officer informed me that, for Irish cold stores, central negotiations take place with their representative body, the factors taken into account being the national trends in labour costs, electricity charges, general overheads and, insofar as the Department has access to them, the rates currently being charged to commercial users. For foreign cold stores negotiations are conducted on a company by company basis and regard is had both to the rates paid by intervention agencies in those Member States and to the general level of rates being charged in each country. The Accounting Officer added that it had not been the practice to get formal Department of Finance sanction for rates negotiated, but that Department had been kept informed of the broad lines of the arrangements entered into and had reviewed the expenditure involved, particularly when the annual estimates were being framed.

47. The sum of £2,178,180, stated in paragraph 45 to have been expended on transport costs in the year ended 31 December 1978, included £2,169,543 in respect of the transport costs of intervention beef. It was noted in the course of a test examination of these costs that formal contracts are not entered into with the individual factories or haulage firms which provide the transport but that standard rates for the transport of intervention beef to cold stores in Great Britain and the mainland of Europe are agreed from time to time with the Irish Fresh Meat Exporters Society and that, in the case of transport within Ireland, varying rates are paid to the individual factories or haulage firms concerned. I asked the Accounting Officer whether, in view of the quantity of intervention beef being moved to cold stores, consideration



had been given to setting up a formal competitive contract procedure.

He has informed me that a substantial amount of the beef placed in cold stores in Ireland and abroad is moved directly from the meat factories and that the most effective way of providing haulage for such movements is to allow the factories to engage the hauliers and for the Department to make recoupment to the factories. He also stated that the Department had arranged the hiring of transport for movements of bone-in beef from certain public cold stores in Ireland to cold stores abroad and that consideration was being given to the direct engagement of hauliers on the basis of on-going contracts for all such movements in the 1979/80 winter season but that there were many practical difficulties to be overcome including the capacity of hauliers to provide facilities for the movement of large quantities of beef at short notice.

48. In the course of a test examination of payments of the storage charges referred to in paragraph 45 it was noted that, in the case of payments to commercial cold stores, value-added tax was allowed as part of the claim whereas, in the case of cold stores attached to meat factories, the value-added tax claimed was not allowed. I asked the Accounting Officer the reason for the difference in treatment and whether a ruling had been given by the Office of the Revenue Commissioners on the matter. He informed me that the public (commercial) cold stores which provide most of the refrigerated services used by the Intervention Agency in Ireland have always charged V.A.T. on their services and the tax has been paid by the Agency. Since 1974, thirteen meat factories provided refrigeration services and nine of these had not sought to charge V.A.T. In the other four cases the Agency refused to pay V.A.T. pointing out the position taken by the majority of factories. He further informed me that the Agency had now communicated with the Revenue Commissioners about this matter.

#### *Suspense Account—Travelling Expenses*

49. In the course of audit it was noted that the clearance of outstanding balances amounting to £78,000, approximately, on a number of imprest accounts for travelling and subsistence expenses was in arrear. Included in these balances were imprests totalling £3,850 held by three officers who had resigned from the Department.

I sought information as to why the outstanding imprests had not been cleared and as to the action being taken to clear them. I also inquired as to the controls in operation to ensure that balances due from officers resigning from the Department are recovered. The Accounting Officer stated that the delay in the clearance of advances was caused mainly by protracted negotiations involving his Department, the Department of the Public Service and the Institute of Professional Civil Servants about the adequacy of subsistence rates allowed to officers assigned to intervention beef duties at cold stores abroad. He also stated that the postal dispute had hindered efforts to clear these advances. Of the amount of £78,000 outstanding, claims to the value of £44,630 had been received and were being processed. Immediate submission of the other outstanding claims was being sought and officers were being notified that



advances for journeys abroad must be cleared immediately on return and that no further advance would be made unless claims were submitted promptly.

The Accounting Officer also informed me that efforts were being made to contact the three officers who had resigned without clearing their imprest accounts and that in order to prevent any recurrence of this type of situation a system had been introduced to ensure that, in the case of retirements and resignations, final salary payments would not be made until outstanding advances had been cleared.

### **Vote 43.—Industry, Commerce and Energy**

*Subhead K.1.—Export Guarantee Arrangements under the Insurance Act, 1953 (as amended)*

*Subhead Z.—Appropriations in Aid—Export Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)*

50. Under Section 2 of the Insurance Act, 1953 (as amended) the Minister for Industry, Commerce and Energy is empowered to give guarantees in connection with the export, manufacture, treatment or distribution of goods, the rendering of services or other matters conducive to the encouragement of exports. At present the Minister's functions under the Act consist of the issue, through an insurance company acting as his agent, of policies of export credit insurance. Insurance premiums are collected on the Minister's behalf by the company which retains an agreed percentage to cover its administrative costs and expenses. The balance is surrendered to the Department and brought to account as appropriations in aid of the vote (Subhead Z.). The cost of claims arising under the policies is met in the first instance by advances from the Central Fund and such advances are later repaid from voted moneys (Subhead K.1.). An annual Account of Receipts and Expenditure relating to the Minister's functions under the Act is audited and certified by me prior to its presentation to the Houses of the Oireachtas.

In the course of audit of the 1977 account which was presented to me in May 1978 I observed that claims paid during 1977, and which fall to be recouped from the Vote, included an amount of £169,961 in respect of default in instalment payments for equipment supplied by an Irish company to two Government Ministries in The Sudan. I inquired as to the total amount of claims expected to arise in this case and the steps being taken to secure recovery of amounts due. The Accounting Officer has informed me that the Minister's maximum potential liability could amount to £1,069,007 over the period 1977 to 1980. He added that each successive default in payment is made the subject of legal process in order to secure payment and that certain approaches had been made to the government concerned with a view to expediting payments.

51. As indicated in the previous paragraph, the insurance company which collects insurance premiums arising from the Minister's functions under the provisions of the Insurance Act of 1953, as amended, retains an agreed percentage of the premium income to meet its administrative



costs and expenses and surrenders the balance to the Department. It was noted that before surrendering the nett income for 1977 the insurance company deducted a sum of £25,289 which it paid to a concern which had taken over the business of an insured exporter in receivership. This sum represented a payment made in connection with guarantee obligations relating to equipment sold under export credit arrangements. As the payment by the insurance company did not appear to relate to a default in payment by a foreign purchaser I sought the observations of the Accounting Officer and, having regard to the unusual circumstances of this transaction, I inquired whether the specific sanction of the Department of Finance was sought for it. He has informed me that the costs involved were met out of premium income, with his Department's approval, under the terms of the agreement with the insurance company whereby the Minister can settle with the company the amount which it can retain towards administrative costs and expenses. The amount involved was mainly a negotiated figure calculated on the basis of the estimated cost of servicing machines carrying a service guarantee, and an important factor in the negotiations was that any default in the provision of service could have put at risk the balance of £222,000 of insured loss and thus jeopardised the Minister's position as the ultimate insurer. The Accounting Officer also stated that the deduction of management expenses was regarded as normal under the terms of the scheme and there was no basis on which the action in this particular instance could be regarded as a departure from the normal practice which would require specific Department of Finance sanction.

#### **Vote 45.—Posts and Telegraphs**

##### *Stores*

52. A test examination of the store accounts was carried out with generally satisfactory results. Matters arising from this examination are dealt with in the following paragraphs. In addition to the engineering stores shown in Appendix II as valued at £13,379,978 at 31 December 1978, engineering stores to the value of £17,183 were held on behalf of other government departments. Stores, other than engineering stores, were valued at £2,578,685 including £905,897 in respect of stores held for other government departments.

Including works in progress at 31 December 1978 the expenditure on **manufacturing jobs in the factory during the year** amounted to £219,361, expenditure on repair work (other than repairs to mechanical transport) to £444,853 and expenditure on mechanical transport repairs to £57,690.

##### *Subhead E.—Postal and General Stores*

##### *Mechanical Transport*

53. Overall responsibility for control of the maintenance costs of the postal fleet of vehicles rests with the Mechanical Transport Section of the Department's Stores Branch.



In the course of audit it was noted that a life history file for each vehicle included in the fleet is compiled in that Section from monthly returns showing running and maintenance costs, mileage, etc., but that the practice of using these files to monitor the performance of each vehicle appears to have been discontinued except during a vehicle's warranty period. I sought the observations of the Accounting Officer on this apparent change in the Department's control procedures, especially having regard to the size of the postal fleet which at the year end comprised some 1,400 vehicles.

#### *Tyre Stocks*

54. The vehicle life history files referred to in the previous paragraph include information on the usage of tyres by each vehicle. It was noted during audits in the Mechanical Transport Section and at four of the **Provincial Head Post Offices** that frequently tyres were being issued on a bulk requisition basis by the Stores Branch to these offices rather than being issued as required for particular vehicles.

This has led to stocks of tyres being held locally and as a result a reconciliation between the number of tyres issued from the Stores Branch and the numbers fitted to particular vehicles can no longer be carried out in the Mechanical Transport Section in such cases.

I sought the observations of the Accounting Officer on the adequacy of the facilities and procedures for the custody of tyre stocks and their usage at Head Post Offices. Expenditure on tyres in 1978 amounted to £150,000, approximately.

#### *Subhead F.—Engineering Stores and Equipment*

##### *Mechanical Transport*

55. While, as stated in paragraph 53, overall responsibility for the control of maintenance costs of the Department's postal fleet of vehicles rests with the Mechanical Transport Section of the Stores Branch, there is no central section with overall responsibility for the control of the running and maintenance costs of the engineering fleet which at 31 December 1978 comprised some 2,000 vehicles. Each District Engineering Office is responsible for vehicles under its control. It was noted during local audits carried out recently at two District Engineering Offices that the life history cards and certain subsidiary records were no longer being written up for each vehicle. Such records are normally used to review and control maintenance and running costs of vehicles and also to monitor the functional life-span of particular vehicles. I have, accordingly, asked the Accounting Officer for information on the current procedures in operation for the control of the running and maintenance costs of the engineering fleet.

##### *Post Office Savings Bank*

56. The audit of the accounts of the Post Office Savings Bank for the year ended 31 December 1977 which had not been completed at the date of my previous report, has since been completed with satisfactory results.



The accounts of the Post Office Savings Bank for the year ended 31 December 1978 were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest amounted to £403,708,284 (including £164,951,223 in respect of liability to Trustee Savings Banks) at 31 December 1978 as compared with £387,776,921 at the close of the previous year. Interest accrued during the year on securities standing to the credit of the Post Office Savings Bank Fund amounted to £42,540,546. Of this sum £26,211,857 was applied as interest paid and credited to depositors. Management expenses absorbed £3,649,518 and the balance, £12,679,171, remained as a provision against depreciation in the value of securities.

#### *Revenue*

57. A test examination of the accounts of postal, telegraph and telephone services was carried out with satisfactory results, subject to my observations in paragraphs 58 to 60. The net yield of revenue for the years 1978 and 1977 is shown in the following statement:—

	1978	1977
	£	£
Postal service ... ..	41,048,965	42,534,674
Telegraph service ... ..	3,630,177	3,259,931
Telephone service ... ..	67,442,352	75,634,249
	<hr/>	<hr/>
	£112,121,494	£121,428,854
	<hr/>	<hr/>

£113,300,000 was paid into the Exchequer during the year leaving a balance of £470,837 at 31 December 1978. Sums amounting to £143,272 due for telephone services and £6,050 for telegraph (telex) services provided in previous years were written off as irrecoverable. I have made a test check of amounts written off with satisfactory results.

58. The approved procedures for the collection of telephone accounts provide for the issue of accounts to subscribers on a quarterly basis, for the issue of final notices where accounts are not paid promptly and for the issue of instructions to restrict or discontinue service when accounts remain unpaid. In the course of the test examination it was noted that the procedure for the restriction of service where accounts were in arrears was not fully implemented in 1977 and was suspended in 1978. I have sought the observations of the Accounting Officer on this matter.

59. Initial accounts are issued to new telephone subscribers on the receipt in the Accounts Branch of advice notes from the Engineering Branch that service has been provided. The issue of final accounts similarly depends on the receipt of advice notes that service has been terminated.

In the course of the audit it was noted that long delays—more than a



year in some cases—had arisen in the issue of both initial and final accounts, due apparently to the fact that the relevant advice notes from the Engineering Branch had not been received in the Accounts Branch even though the work had been completed. As billing delays cause arrears to build up and can result in a loss of revenue, I have inquired whether any measures are proposed to eliminate such delays.

60. Final accounts of telephone subscribers which remain unpaid three months after issue should, in accordance with the approved procedure, be passed to the section of the Department which has special responsibility for collecting outstanding telephone accounts. In the course of audit it was noted that considerable delays had arisen in passing overdue final accounts to this section and I accordingly sought the observations of the Accounting Officer in the matter.

#### *Extra Exchequer Receipts—Broadcasting Licence Fees*

##### *Registration of Television Dealers*

61. Under Section 2 of the Wireless Telegraphy Act, 1972, a television dealer is required to register with the Minister for Posts and Telegraphs within 30 days of becoming such a dealer and, under Section 3 of the Act, a registered dealer is required to furnish to the Department monthly returns of television sets sold by him or rented from him.

An examination of the Dealers' Register by my officers revealed that 103 of the 720 registered dealers claimed to have little or no sales or rentals. Of the remainder 93 had failed to furnish any returns, 211 were up to a year in arrears, 281 were over a year in arrears and only 32 were up to date with their statutory returns.

As these returns were intended to be used as an aid to minimise the evasion of payment of television licence fees I have asked the Accounting Officer for information regarding the steps being taken to ensure that dealers comply promptly with their statutory obligations in this matter.

#### **Vote 46.—Defence**

##### *Fishery Protection*

62. Expenditure of £7,883,571 including £4,435,250 charged to the Vote in the year under review has been incurred on the purchase and equipping of three fishery protection vessels and the leasing, equipping and operation of another vessel and of two aircraft for inspection and surveillance measures to be carried out in Irish fishing zones under the E.E.C. system of conservation and management of fishery resources of Member States. A sum of 46 million European Units of Account, equivalent at the date of this Report to approximately 31 million Irish Pounds, is recoverable in respect of eligible expenditure incurred in the implementation of these measures in Irish fishing zones in the period 1 January 1977 to 31 December 1982. Total expenditure in that period is



estimated at £60.5 million of which £41.3 million, approximately, is accepted by the E.E.C. Commission as qualifying for recoupment. The balance, £19.2 million, represents the operational costs of the purchased vessels in respect of which the Commission is not prepared to make any contribution. A claim for recoupment of £7,633,178 of the expenditure already incurred was submitted to the E.E.C. in December 1978.

*Subhead Z.—Appropriations in Aid*

63. A sum of £507,516 brought to account as Appropriations in Aid in the year under review was received from the United Nations in respect of expenditure incurred on the provision of contingents of Irish troops to serve with the United Nations peace keeping forces in Cyprus and Lebanon. I have been informed by the Accounting Officer that at 31 December 1978 the amount still due from the United Nations in respect of expenditure which arose from requests for forces to serve overseas was as follows:

	£	
The Congo	873	
Rhodesia	422	
Cyprus	21,211	
The Middle East	69,022	
Lebanon	2,989,000	(partly estimated)
	<u>£3,080,528</u>	

The Accounting Officer has stated that the question as to the action to be taken regarding the amount outstanding in respect of expenditure relating to Lebanon is being pursued urgently through the Department of Foreign Affairs.

Further expenditure amounting to £804,144 was incurred in replacing, with Army Reservists at home, troops serving in Cyprus. Of this amount £274,920 has been claimed from the United Nations and claims in respect of the balance of £529,224 have been prepared but not submitted. No recoveries have been effected in respect of this expenditure. The Accounting Officer has informed me that when the first of these claims was presented to the United Nations, the U.N. Secretariat replied that the relevant U.N. Fund was not in a position to provide for and bear these costs and pointed to the severe financial difficulties faced by the Fund. It noted that Ireland was the only country making such a claim and requested that the decision to present it be reconsidered. The Accounting Officer stated that following subsequent correspondence and discussion between the Departments of Defence, Foreign Affairs and Finance it had been decided that Government approval be sought to absorb the costs claimed in respect of the employment of reservists on the understanding that the United Nations confirms its agreement that such claims are admissible and would be regarded as having been absorbed by the Irish Government.

The Accounting Officer further stated that, in addition to the expenditure relating to the provision of troops and reservists, a sum of



£434,070, of which £392,000 related to Cyprus, was due from the United Nations at 31 December 1978 in respect of pensions, allowances, etc. (Vote 47.—Army Pensions).

### Vote 50.—Social Welfare

#### *Subhead E.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952*

64. The charge to the subhead represents the amount paid towards meeting the shortfall in the income of the Social Insurance Fund which **bears the expenditure on Social Welfare** benefits. It was noted in the course of audit that certain pensioners whose pensions were awarded on the basis of an aggregation of their Irish insurance contributions and their contributions in other E.E.C. member states had supplementary amounts added to their pensions under the terms of E.E.C. Regulation 1408/71. It was later established that these supplements had been awarded in error due to a misunderstanding of the terms of the Regulation. Rather than effect an immediate correction of the rates of pension it was decided that the pensions (including supplements) of those concerned should be paid on a "mark-time" basis until such time as normal pension increases would absorb the amount of the supplement in each individual case. I have inquired as to the number of pensioners who received supplements in error since 1973, the total amount overpaid as at 31 December 1978 and whether the sanction of the Department of Finance was accorded for the "mark-time" arrangement.

65. I have been informed that overpayments of benefits from the Social Insurance Fund outstanding at 31 December 1978 were of the order of £1,517,000 as compared with £1,171,000 at 31 December 1977. 53 individuals were prosecuted for irregularly obtaining or attempting to obtain benefits. Convictions were secured in 48 cases.

66. I have been informed that 111 employers were prosecuted for failure to comply with the provisions of the Social Welfare Acts and convictions were secured in 108 cases. Civil proceedings for recovery of arrears were completed during the year in 53 cases. Decrees in favour of the Minister for Social Welfare were obtained in 39 cases, the total amount being £12,409.

#### *Overpayments of Social Assistance*

67. I have been furnished with the following information regarding overpayments of Social Assistance:—

	£
Overpayments not disposed of at 1 January 1978	825,376
Overpayments recorded for recovery in 1978	690,007
	<hr/>
	1,515,383



<i>Less</i>	£	
Sums recovered in cash	82,209	
Sums withheld from current entitlements	160,307	
Amounts written off as irrecoverable	44,487	
Amounts charged to Losses (Sub-head N)	12,856	
		299,859
Overpayments not disposed of at 31 December 1978		£1,215,524

Nine individuals were prosecuted for irregularly obtaining or attempting to obtain assistance. Convictions were secured in all cases.

### *Suspense Account*

68. Up to April 1979 contributions from persons insured for the purposes of the Health Acts were collected by the Department of Social Welfare on behalf of the Department of Health through the Social Welfare stamp system. Refunds of such contributions claimed by employers and made by the Department of Social Welfare in 1977 and 1978 amounted to £644,430 and £832,369 respectively. It was noted in the course of audit that these claims were paid without verification from the insurance contribution records of the employees in respect of whom the refunds were claimed and I have asked for information as to the means by which the validity of the claims was established.

### **Vote 51.—Health**

#### *Subhead K.—Hospitals Trust Fund—Capital Expenditure (Grant-in-Aid)*

69. It was observed that in 1973 the Department of Health agreed to the acceptance of a contract in the sum of £405,081 by the South Eastern Health Board for the provision of Maternity and Geriatric units at the County Hospital, Wexford, to be financed partly by way of grants from the Hospitals Trust Fund and partly by way of loans from the Local Loans Fund. It was also observed that, when agreeing in 1979 to the acceptance of the final account of building costs in the sum of £882,631, the Department indicated that its prior approval should have been obtained for the substantial increases incurred in respect of 'Variations and P.C. and Provisional Sums'.

I sought the Accounting Officer's observations on the effectiveness of the controls exercised by his Department over variations on hospital building contracts financed in whole or in part from the Hospitals Trust Fund, especially in view of the extent to which the Fund is subvented from voted moneys (approximately 90 per cent in 1978).

He informed me that the final building cost of the units was £882,631



of which approximately £712,000 represented the approved contract sum together with the costs of additional approved works, increased costs resulting from the operation of the prices variation clause in the contract, adjustments in prime cost and provisional sums and V.A.T. The remainder of the cost i.e. £170,000 arose on additional works which were commenced by the Health Board without prior reference to the Department and represented a large number of relatively minor extras and variations which in themselves were necessary but which individually were not significant in terms of cost. The only major items arising were a stairs block, a link corridor and additional site works. Following detailed examination in the Department all the items were approved as they were considered necessary for the proper completion of the work. The Accounting Officer stated that, having regard to the need to ensure that the procedures for the control of expenditure on hospital building contracts are effective, the Department was concerned that additional work had been carried out on this project without prior approval. The matter was taken up with the Health Board and an assurance obtained that the prescribed procedures would be complied with in the future. With regard to the general question of the effectiveness of the control exercised by the Department over variations the Accounting Officer stated that, when tenders are being approved, Health Boards and other hospital authorities are given clear directions regarding the need to avoid extras and variations and also regarding the need to seek the Minister's sanction before undertaking unavoidable extras. They are also required to submit to the Department quarterly cost reports indicating the work covered including extras and the expenditure incurred. The Accounting Officer also stated that in the light of the experience in this case, the control measures in operation had been reviewed and it had been decided to institute a system of reminders to Health Boards and other authorities regarding the need to observe the instructions relating to extras and variations and the need for compliance with the Department's instructions regarding the submission of regular progress reports and quarterly cost reports.

SEÁN MAC GEARAILT,

*Ard-Reachtair Cuntas agus Ciste,  
(Comptroller and Auditor General).*

30 July 1979.



PUBLIC SERVICES  
APPROPRIATION ACCOUNTS, 1978  
SUMMARY

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)	Appropriations in Aid Realised	Net Expenditure	Surplus of Gross Estimate over Expenditure	Appropriations in Aid compared with Estimate		Amount to be surrendered	Exchequer Extra Receipts		No. of Vote
									More than Estimated	Less than Estimated		Estimated	Realised	
		£	£	£	£	£	£	£	£	£	£	£	£	
1	PRESIDENT'S ESTABLISHMENT ... ..	76,500	—	76,500	74,749	—	74,749	1,751	—	—	1,751	—	—	1
2	HOUSES OF THE OIREACHTAS ... ..	3,298,000	—	3,298,000	3,229,870	—	3,229,870	68,130	—	—	68,130	200	113	2
3	DEPARTMENT OF THE TAOISEACH ... ..	386,000	—	386,000	371,565	—	371,565	14,435	—	—	14,435	—	—	3
4	CENTRAL STATISTICS OFFICE ... ..	2,476,000	100,000	2,376,000	2,251,930	135,767	2,116,163	224,070	35,767	—	259,837	—	—	4
5	AN CHOMHAIRLE EALAÍON ... ..	1,565,000	—	1,565,000	1,565,000	—	1,565,000	—	—	—	—	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE ... ..	4,101,000	36,000	4,065,000	3,995,349	41,252	3,954,097	105,651	5,252	—	110,903	—	—	6
7	COMPTROLLER AND AUDITOR GENERAL ... ..	499,500	73,500	426,000	482,046	85,794	396,252	17,454	12,294	—	29,748	—	—	7
8	OFFICE OF THE REVENUE COMMISSIONERS ... ..	29,283,000	2,422,000	26,861,000	29,016,428	2,559,797	26,456,631	266,572	137,797	—	404,369	—	—	8
9	PUBLIC WORKS AND BUILDINGS ... ..	41,448,010	5,275,010	36,173,000	39,733,073	5,435,565	34,297,508	1,714,937	160,555	—	1,875,492	—	—	9
10	STATE LABORATORY ... ..	329,000	10,000	319,000	322,408	8,931	313,477	6,592	—	1,069	5,523	—	—	10
11	SECRET SERVICE ... ..	25,000	—	25,000	16,037	—	16,037	8,963	—	—	8,963	—	—	11
12	OFFICE OF THE ATTORNEY GENERAL ... ..	1,222,000	12,000	1,210,000	1,206,325	18,246	1,188,079	15,675	6,246	—	21,921	—	—	12
13	OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS ... ..	399,010	10	399,000	388,646	1,397	387,249	10,364	1,387	—	11,751	—	—	13
14	MISCELLANEOUS EXPENSES ... ..	344,000	—	344,000	325,678	—	325,678	18,322	—	—	18,322	—	—	14
15	STATIONERY OFFICE ... ..	4,985,000	715,000	4,270,000	4,924,028	849,004	4,075,024	60,972	134,004	—	194,976	—	—	15
16	VALUATION AND ORDNANCE SURVEY ... ..	2,735,000	320,000	2,415,000	2,674,776	507,563	2,167,213	60,224	187,563	—	247,787	—	—	16
17	RATES ON GOVERNMENT PROPERTY ... ..	5,082,000	831,000	4,251,000	4,959,751	908,275	4,051,476	122,249	77,275	—	199,524	—	—	17
18	OFFICE OF THE MINISTER FOR THE PUBLIC SERVICE ... ..	3,569,500	717,500	2,852,000	3,408,772	832,440	2,576,332	160,728	114,940	—	275,668	—	—	18
19	CIVIL SERVICE COMMISSION ... ..	1,277,000	677,000	600,000	1,223,664	677,695	545,969	53,336	695	—	54,031	—	—	19
20	SUPERANNUATION AND RETIRED ALLOWANCES ... ..	17,080,000	2,480,000	14,600,000	16,663,302	2,596,082	14,067,220	416,698	116,082	—	532,780	—	—	20
21	ECONOMIC PLANNING AND DEVELOPMENT ... ..	3,602,000	5,000	3,597,000	3,138,405	13,803	3,124,602	463,595	8,803	—	472,398	—	—	21
22	AGRICULTURAL GRANTS ... ..	38,500,000	—	38,500,000	38,340,707	—	38,340,707	159,293	—	—	159,293	—	—	22
23	OFFICE OF THE MINISTER FOR JUSTICE ... ..	3,135,000	36,000	3,099,000	3,038,545	30,440	3,008,105	96,455	—	5,560	90,895	2,125	8,962	23
24	GARDA SÍOCHÁNA ... ..	71,462,100	870,100	70,592,000	70,498,494	1,173,468	69,325,026	963,606	303,368	—	1,266,974	—	—	24
25	PRISONS ... ..	9,710,600	192,600	9,518,000	9,677,485	187,537	9,489,948	33,115	—	5,063	28,052	—	—	25
26	COURTS ... ..	3,593,000	185,000	3,408,000	3,473,232	215,594	3,257,638	119,768	30,594	—	150,362	11,800	14,130	26
27	LAND REGISTRY AND REGISTRY OF DEEDS ... ..	2,113,000	—	2,113,000	2,043,978	—	2,043,978	69,022	—	—	69,022	†1,450,000	‡1,691,542	27
28	CHARITABLE DONATIONS AND BEQUESTS ... ..	69,100	100	69,000	49,470	122	49,348	19,630	22	—	19,652	—	—	28
29	ENVIRONMENT ... ..	206,546,010	662,000	205,884,010	202,483,854	695,188	201,788,666	4,062,156	33,188	—	4,095,344	—	—	29
30	OFFICE OF THE MINISTER FOR EDUCATION ... ..	27,710,020	120,000	27,590,020	26,963,972	134,448	26,829,524	746,048	14,448	—	760,496	—	—	30
31	PRIMARY EDUCATION ... ..	132,350,000	771,000	131,579,000	129,798,259	981,626	128,816,633	2,551,741	210,626	—	2,762,367	—	—	31
32	SECONDARY EDUCATION ... ..	96,292,000	632,000	95,660,000	95,314,326	718,493	94,595,833	977,674	86,493	—	1,064,167	—	—	32
33	VOCATIONAL EDUCATION ... ..	57,582,000	1,450,000	56,132,000	57,195,473	1,963,517	55,231,956	386,527	513,517	—	900,044	—	—	33
34	RESIDENTIAL HOMES AND SPECIAL SCHOOLS ... ..	1,340,000	2,000	1,338,000	1,263,017	1,424	1,261,593	76,983	—	576	76,407	—	—	34
35	HIGHER EDUCATION ... ..	40,764,000	32,000	40,732,000	40,664,207	30,771	40,633,436	99,793	—	1,229	98,564	—	—	35
36	NATIONAL GALLERY ... ..	261,000	2,000	259,000	248,604	3,228	245,376	12,396	1,228	—	13,624	—	—	36
37	FISHERIES ... ..	11,107,020	62,010	11,045,010	9,683,104	88,475	9,594,629	1,423,916	26,465	—	1,450,381	—	—	37
38	FORESTRY ... ..	21,057,000	5,300,000	15,757,000	20,295,828	5,701,103	14,594,725	761,172	401,103	—	1,162,275	—	—	38
39	ROINN NA GAELTACHTA ... ..	7,622,010	10,000	7,612,010	7,155,756	15,320	7,140,436	466,254	5,320	—	471,574	—	3,900	39
40	AGRICULTURE ... ..	194,149,936	39,784,936	154,365,000	190,994,126	40,756,317	150,237,809	3,155,810	971,381	—	4,127,191	—	82,412	40
41	LANDS ... ..	10,643,140	1,416,140	9,227,000	10,117,945	1,827,255	8,290,690	525,195	411,115	—	936,310	—	—	41
42	LABOUR ... ..	33,269,510	114,510	33,155,000	28,697,816	158,936	28,538,880	4,571,694	44,426	—	4,616,120	—	—	42
43	INDUSTRY, COMMERCE AND ENERGY ... ..	130,889,630	2,736,630	128,153,000	130,025,615	3,776,339	126,249,276	864,015	1,039,709	—	1,903,724	—	—	43
44	TOURISM AND TRANSPORT ... ..	65,700,470	5,042,470	60,658,000	64,600,689	4,946,507	59,654,182	1,099,781	—	95,963	1,003,818	—	—	44
45	POSTS AND TELEGRAPHS ... ..	223,792,000	73,560,000	150,232,000	222,908,667	73,765,338	149,143,329	883,333	205,338	—	1,088,671	14,300,000	14,407,860	45
46	DEFENCE ... ..	103,088,000	2,887,000	100,201,000	98,241,557	3,243,555	94,998,002	4,846,443	356,555	—	5,202,998	—	—	46
47	ARMY PENSIONS ... ..	15,492,671	410,671	15,082,000	15,326,624	437,742	14,888,882	166,047	27,071	—	193,118	—	—	47
48	FOREIGN AFFAIRS ... ..	8,187,500	589,500	7,598,000	8,020,753	804,145	7,216,608	166,747	214,645	—	381,392	—	—	48
49	INTERNATIONAL CO-OPERATION ... ..	5,178,010	—	5,178,010	5,133,117	—	5,133,117	44,893	—	—	44,893	—	7,817	49
50	SOCIAL WELFARE ... ..	331,251,400	12,168,400	319,083,000	326,541,261	12,175,770	314,365,491	4,710,139	7,370	—	4,717,509	—	—	50
51	HEALTH ... ..	414,141,000	20,954,000	393,187,000	414,036,446	21,001,675	393,034,771	104,554	47,675	—	152,229	—	—	51
52	REMUNERATION ... ..	24,058,000	—	24,058,000	24,058,000	—	24,058,000	—	—	—	—	—	—	52
	TOTAL ... ..	£ 2,414,837,647	183,665,087	2,231,172,560	2,376,862,729	189,505,944	2,187,356,785	37,974,918	5,950,317	109,460		15,764,125	16,216,736	

†Land Registry fees (stamps and cash).  
‡Do. (cash only).

TOTAL AMOUNT TO BE SURRENDERED ... .. £ 43,815,775



## PRESIDENT'S ESTABLISHMENT

Vote 1

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Office of the Secretary to the President, and for certain other expenses of the President's Establishment.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Salaries, Wages and Allowances ...	£ 56,000	£ 54,642	£ 1,358	£ —
B.—Travelling and Incidental Expenses				
<i>Original</i> £6,350				
<i>Supplementary</i> 7,500				
	13,850	13,212	638	—
C.—Post Office Services ... ..	6,650	6,895	—	245
TOTAL				
<i>Original</i> £69,000				
<i>Supplementary</i> 7,500				
	76,500	74,749	1,996	245
Surplus to be surrendered £1,751				

## EXTRA REMUNERATION

Seven officers received allowances for higher duties.

## NOTE

The Account of another Vote includes expenditure of, approximately, £745 in respect of the remuneration of staff lent, without repayment, to the President's Establishment.

TOMÁS F. Ó COFAIGH,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
19 Aibreán, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Houses of the Oireachtas, including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>DÁIL ÉIREANN</b>				
A.—Salaries of holders of certain Appointed Offices and Allowances of Comhaltai				
<i>Original</i> £939,478				
<i>Supplementary</i> 62,652				
	1,002,130	1,001,292	838	—
B.1.—Payment in respect of secretarial assistance for Comhaltai who are not office-holders ... ..	44,000	42,477	1,523	—
B.2.—Travelling Expenses of Comhaltai				
<i>Original</i> £254,000				
<i>Supplementary</i> 28,500				
	282,500	267,357	15,143	—
<b>SEANAD ÉIREANN</b>				
C.—Salaries of holders of certain Appointed Offices and Allowances of Seana-dóiri				
<i>Original</i> £226,382				
<i>Supplementary</i> 15,070				
	241,452	241,262	190	—
D.—Travelling Expenses of Seanadóiri				
<i>Original</i> £80,000				
<i>Supplementary</i> 9,500				
	89,500	84,888	4,612	—
<b>HOUSES OF THE OIREACHTAS</b>				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas ... ..	809,000	784,630	24,370	—
F.1.—Post Office Services				
<i>Original</i> £387,000				
<i>Less Supplementary</i> 9,722				
	377,278	371,253	6,025	—
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas ... ..	56,930	48,245	8,685	—
F.3.—Entertainment Expenses of Delegation to European Parliament ... ..	700	—	700	—



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.4.—Travelling and Subsistence Expenses of Delegates to the Council of Europe				
<i>Original</i> £25,000				
<i>Supplementary</i> 6,500				
	31,500	28,775	2,725	—
G.—Cumann Parlaiminteach na hÉireann—Inter-Parliamentary Activities (Grant-in-Aid)				
<i>Original</i> £18,000				
<i>Supplementary</i> 1,000				
	19,000	18,000	1,000	—
H.—Expenses of the Restaurant (Grant-in-Aid) ... ..	75,000	75,000	—	—
I.—Allowances to or in respect of certain Former Members of the Houses of the Oireachtas ... ..	8,500	6,691	1,809	—
J.—Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid) ...	260,000	260,000	—	—
K.—Witnesses' Expenses ... ..	10	—	10	—
L.—Consultancy Services for Joint Committee on State Sponsored Bodies				
<i>Original</i> Nil				
<i>Supplementary</i> £500				
	500	—	500	—
TOTAL				
<i>Original</i> £3,184,000				
<i>Supplementary</i> 114,000				
£	3,298,000	3,229,870	68,130	—

Surplus to be surrendered £68,130

#### EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Receipts from sales of souvenir postcards of Leinster House ... ..	93
Fee in respect of appeal to Seanad ... ..	20

#### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.2.—Travelling by Comhaltai was less than estimated.

D.—Travelling by Seanadóiri was less than estimated.

F.2.—Savings due to (i) delay in receiving accounts for books, periodicals, etc., (ii) a contract for cleaning of offices in Kildare House was not finalised and (iii) travelling of officers and staff of the Houses of the Oireachtas was less than estimated.



## Vote 2

- F.3.—Proposals regarding the expenditure of this provision were not received from the Delegation.
- F.4.—Saving was due to a number of travelling claims not received in time for payment in year of account.
- G.—Amount provided for a proposed visit by British M.P.'s was not expended as the visit did not materialise.
- I.—Saving was due to difficulty in estimating the number of new cases.
- L.—Saving was due to delay in Consultant taking up duty.

### EXTRA REMUNERATION (exceeding £200)

Four pensioners received fees of £332, £5,832, £3,428 and £5,181, respectively, for additional assistance. One officer received an allowance of £247 in respect of duties as a delegate at meetings abroad. Two ushers received amounts of £777 and £374 from Vote 44 for services as Night Telephonists. The following payments were made in respect of overtime—sums ranging from £213 to £1,260 to the Captain of the Guard, the Head Usher, the Stationery Clerk, a Paperkeeper, five Clerical Assistants, three Cleaners and twelve Messengers.

The total expenditure on overtime during the year was £16,507.

The total number of officers who received extra remuneration was one hundred and twenty-one.

### NOTES

The Accounts of other Votes include expenditure of, approximately, £17,959 in respect of the remuneration of staff lent, without repayment, to the Houses of the Oireachtas.

This Account includes expenditure of £1,938 in respect of staff lent, without repayment, to another Department.

M. J. HEALY,  
*Accounting Officer.*

HOUSES OF THE OIREACHTAS,  
25 Aibreán, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



## Vote 3

## DEPARTMENT OF THE TAOISEACH

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Department of the Taoiseach.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Salaries, Wages and Allowances ...	£ 310,000	£ 308,456	£ 1,544	£ —
B.—Travelling and Incidental Expenses	40,500	43,079	—	2,579
C.—Post Office Services ... ..	29,500	19,819	9,681	—
D.—Information and Public Relations Services ... ..	6,000	211	5,789	—
TOTAL	£ 386,000	371,565	17,014	2,579

Surplus to be surrendered £14,435

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Expenditure on office equipment and incidental expenses was higher than anticipated but was largely offset by savings on travelling and subsistence.
- C.—Expenditure on this subhead was overestimated.
- D.—This subhead contains a contingency element.

## EXTRA REMUNERATION (exceeding £200)

A Staff Officer and a Clerical Assistant were paid £257 and £228, respectively, in respect of overtime.

The total expenditure on overtime during the year was £1,115.

The total number of officers who received extra remuneration was twenty-four.

## NOTES

In addition to the amount expended under Subhead A, a sum of £8,000 was charged to the Vote for Remuneration (No. 52).

The Account includes a sum of £352 spent on the purchase of gifts presented by the Taoiseach to foreign dignitaries (S. 109/2/74 and S. 200/12/72).

The Account of another Vote includes expenditure of £1,938 in respect of the remuneration of staff lent, without repayment, to the Department of the Taoiseach.

D. Ó SÚILLEABHÁIN,  
*Accounting Officer.*

DEPARTMENT OF THE TAOISEACH,  
26 Aibreán, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Central Statistics Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	1,649,000	1,573,731	75,269	—
B.1.—Travelling and Incidental Expenses	134,000	112,624	21,376	—
B.2.—Office Machinery and other Office Supplies ... ..	68,000	41,972	26,028	—
C.—Post Office Services ... ..	69,000	56,960	12,040	—
D.—Collection of Statistics ... ..	556,000	466,643	89,357	—
GROSS TOTAL	£ 2,476,000	2,251,930	224,070	—
			Surplus of Gross Estimate over Expenditure £224,070	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised	
E.—Appropriations in Aid ... ..	100,000	135,767	£35,767	
NET TOTAL	£ 2,376,000	2,116,163	Total Surplus to be surrendered £259,837	

#### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—The saving was on staff travelling expenses which were less than anticipated. Expenditure includes payment of £1,600, plus £310 costs, in settlement of an action taken by a Temporary Messenger for personal injuries incurred while on duty (E.112/6/77).
- B.2.—Anticipated expenditure on improved computer equipment did not arise before the end of the financial year and the purchase of some special items included in office supplies did not prove necessary.
- C.—The saving was due mainly to the fact that payment for a full year's telephone services had not been completed.
- D.—The saving arose because the expenses of field work on Agricultural Statistics and on preparatory work for the 1979 Census of Population were less than anticipated.

#### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. European Economic Community receipts ... ..	95,000	130,688
2. Miscellaneous ... ..	5,000	5,079
	£100,000	£135,767



1. The increase was due to payments being made by the E.E.C. earlier than had been expected.

#### EXTRA REMUNERATION (exceeding £200)

An Assistant Principal received £225 for higher duties.

The following payments were made in respect of overtime:— a sum of £403 to a Higher Executive Officer; sums of £293 and £379 to two Executive Officers; sums ranging from £221 to £550 to three Staff Officers; sums ranging from £203 to £340 to eleven Clerical Officers; sums ranging from £220 to £254 to four Clerical Assistants; sums ranging from £225 to £886 to six Messengers; a sum of £343 to a Male Cleaner; a sum of £757 to a Paperkeeper; a sum of £211 each to two Key Punch Operators. The total expenditure on overtime for the year was £23,980. Two hundred and fifteen officers received a total of £6,877 for taskwork. One hundred and eighty-eight of these officers also received overtime. The total number of officers who received extra remuneration was three hundred and ninety-two.

#### NOTE

This Account includes expenditure of £7,749 in respect of staff lent, without repayment, to another Department.

THOMAS P. LINEHAN,  
*Accounting Officer.*

CENTRAL STATISTICS OFFICE,  
27 Aibreán, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



## Vote 5

## AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for a grant (grant-in-aid) to An Chomhairle Ealaíon.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Grant under Section 5 of the Arts Act, 1951 (Grant-in-Aid)				
<i>Original</i> £1,500,000				
<i>Supplementary</i> 65,000				
£ 1,565,000	£ 1,565,000	£ 1,565,000	—	—

D. Ó SÚILLEABHÁIN,  
*Accounting Officer.*

DEPARTMENT OF THE TAOISEACH.  
23 Márta, 1979.

I certify that this Account has been examined under my directions, and is correct.

SEÁN MAC GEARAILT,  
*Ard-Reachtáire Cuntas agus Ciste.*



ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Finance, including the Paymaster-General's Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £1,670,000				
<i>Supplementary</i> 100,000				
	1,770,000	1,752,127	17,873	—
A.2.—Consultancy Services	25,000	7,191	17,809	—
B.1.—Travelling and Incidental Expenses	157,000	130,333	26,667	—
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £78,000				
<i>Supplementary</i> 15,000				
	93,000	91,828	1,172	—
C.—Post Office Services				
<i>Original</i> £912,000				
<i>Supplementary</i> 83,000				
	995,000	968,418	26,582	—
D.—Management of Government Stocks				
<i>Original</i> £930,000				
<i>Supplementary</i> 65,000				
	995,000	978,321	16,679	—
E.—National Savings Committee	66,000	67,131	—	1,131
GROSS TOTAL				
<i>Original</i> £3,838,000				
<i>Supplementary</i> 263,000				
	£ 4,101,000	3,995,349	106,782	1,131
			Surplus of Gross Estimate over Expenditure £105,651	
	Estimated	Realised		
Deduct—				
F.—Appropriations in Aid				
<i>Original</i> £42,000				
<i>Less Supplementary</i> 6,000				
	36,000	41,252		
			Surplus of Appropriations in Aid realised £5,252	
NET TOTAL				
<i>Original</i> £3,796,000				
<i>Supplementary</i> 269,000				
	£ 4,065,000	3,954,097	Total Surplus to be surrendered £110,903	



## Vote 6

### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Volume of consultancy was less than expected due to delay in replacing a consultant.
- B.1.—The saving arose because of overestimation due to uncertainty about the level of activity in the reorganised Department following establishment of the Department of Economic Planning and Development.

### APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Recoupment of salaries, etc., of officers on secondment			
<i>Original</i>	£18,000		
<i>Less Supplementary</i>	6,000	12,000	9,730
2. Recoupment of certain travelling expenses and subsistence allowances		24,000	31,543
3. Miscellaneous		—	9
		£36,000	£41,252

- The shortfall arose due to early retirement of an officer resulting in only part of his estimated salary for 1978 falling to be recouped.
- The surplus arose because of underestimation due to uncertainty about (a) the level of activity in the reorganised Department following establishment of the Department of Economic Planning and Development and (b) timing of E.E.C. refunds under a revised repayment system.

### EXTRA REMUNERATION (exceeding £200)

Two officers received allowances of £215 and £261 in respect of duties as delegates at meetings abroad. The following payments were made in respect of overtime:— a sum of £521 to an Administrative Officer; sums ranging from £216 to £2,641 to three Higher Executive Officers; sums ranging from £201 to £1,461 to seven Executive Officers; sums ranging from £259 to £651 to four Staff Officers; sums ranging from £217 to £1,428 to eleven Clerical Officers; sums ranging from £204 to £1,621 to thirty-five Clerical Assistants; sums ranging from £572 to £1,344 to four Key Punch Operators; sums ranging from £214 to £2,104 to twenty-six Messengers; sums ranging from £930 to £1,769 to three Paperkeepers and a sum of £917 to a Cleaner. The total expenditure on overtime for the year was £66,297. The total number of officers who received extra remuneration was two hundred and eighteen.

### NOTES

A sum of £6,553 was charged to Subhead A.1 in respect of the salary of the Secretary of the Savings Committee.

This Account includes expenditure of £6,096 in respect of remuneration of an officer on loan, without repayment, to another Department.



## Vote 6

TOTAL EXPENDITURE (INCLUDING REMUNERATION OF STAFF BORNE ON OTHER VOTES) IN RESPECT OF COMMISSIONS, ETC., ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1978.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1978
National Savings Committee ...	1955/56	£ 494,331

TOMÁS F. Ó COFAIGH,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
19 Aibreán, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



## Vote 7

## COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Office of the Comptroller and Auditor General.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	472,000	456,118	15,882	—
B.—Travelling and Incidental Expenses	24,000	23,238	762	—
C.—Post Office Services ... ..	3,500	2,690	810	—
GROSS TOTAL	£ 499,500	482,046	17,454	—
			Surplus of Gross Estimate over Expenditure £17,454	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
D.— <i>Deduct—</i> Appropriations in Aid	73,500	85,794	£12,294	
NET TOTAL	£ 426,000	396,252	Total Surplus to be surrendered £29,748	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due mainly to delay in filling vacancies and to staff changes involving appointments at lower salary points, offset by the cost of the first phase of the 1978 National Pay Agreement.

B.—Casual variation.

C.—Saving due to provision for an internal telephone system not being utilized.

## APPROPRIATIONS IN AID

D.—Surplus due to higher audit fees and audit fees provided for in the previous year being received in 1978.

P. L. MAC DOMHNAILL,  
*Accounting Officer.*

30th April, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*



# OFFICE OF THE REVENUE COMMISSIONERS

Vote 8

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	23,790,000	23,674,570	115,430	—
A.2.—Consultancy Services ... ..	1,000	—	1,000	—
B.1.—Travelling and Incidental Expenses	824,000	995,265	—	171,265
B.2.—Office Machinery and other Office Supplies ... ..	1,830,190	1,651,642	178,548	—
C.—Post Office Services ... ..	2,287,000	2,134,099	152,901	—
D.—Machinery and Equipment for Security Printing and Stamping ... ..	158,800	184,080	—	25,280
E.—Motor Vehicles ... ..	153,000	126,467	26,533	—
F.—Law Charges, Fees and Rewards ...	146,000	141,708	4,292	—
G.—Compensation and Losses ... ..	10	3,856	—	3,846
H.—Expenses in connection with International Organisations .. ..	93,000	104,741	—	11,741
GROSS TOTAL	£ 29,283,000	29,016,428	478,704	212,132
			Surplus of Gross Estimate over Expenditure £266,572	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
I.—Deduct— I.—Appropriations in Aid	2,422,000	2,559,797	£137,797	
NET TOTAL	£ 26,861,000	26,456,631	Total Surplus to be surrendered £404,369	

### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Saving was due to delay in filling vacancies. The sum of £1,450,000 was received from the Vote for Remuneration (No. 52).

A.2.—This was a token estimate and there was no expenditure.



## Vote 8

- B.1.—Excess was due mainly to increases in the extent and cost of travelling, subsistence and removals, and to increased expenditure on contract cleaning, advertisements and publications. The excess was partly offset by a saving on security services and on the destruction of tobacco offal. Charges to this subhead include *ex-gratia* payments in five cases amounting to £41 as compensation for personal property damaged in the course of employment and for medical expenses (E.109/41/41).
- B.2.—Saving was due mainly to the fact that expenditure on disc packs and on the replacement of microfiche equipment did not arise, and to the delay in the installation of Post Office lines and modems. The saving was partly offset by increased expenditure on computer rentals and on the purchase of listing paper and supplies.
- C.—Saving was due to the non-receipt of telephone accounts.
- D.—Excess was due mainly to expenditure on the purchase of new sets of printing cylinders and plates and to the increased cost of stamps printed commercially.
- E.—The saving was due mainly to the non-delivery of six cars. The saving was partly offset by increased expenditure on radio-telephone equipment.
- G.—Compensation amounting to £3,626 was paid in five cases in respect of damage to vehicles. Sums of £194 in respect of a cash shortage and £36 representing re-imbursement of a payable order cashed by a person other than the payee were charged to this subhead.
- H.—Excess was due to increases in the extent and cost of travelling and subsistence.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Payments relating to pay-related Social Insurance Scheme	1,650,000	1,650,000
2. Payments received for printing relating to Social Insurance	64,000	64,000
3. Payment received for printing relating to Post Office Services	220,000	220,000
4. Moneys received for special attendance of officers ... ..	140,000	170,020
5. Fines, forfeitures, law costs recovered ... ..	230,000	294,536
6. Proceeds of customs sales ... ..	52,000	78,247
7. Miscellaneous ... ..	66,000	82,994
	<u>£2,422,000</u>	<u>£2,559,797</u>

4. Increase in receipts is due to requests for attendance of officers being greater than anticipated.
5. Receipts vary with the number and importance of the cases involved.
6. Receipts vary with the quantity of seizures sold and the prices realised.
7. Miscellaneous items comprised the following:—

	£
Refund of travelling expenses of officers by the Commission of the E.E.C. ...	40,020
Recovery of salary of officers on loan ... ..	11,992
Sale of official cars ... ..	9,859
General lighthouse fund ... ..	5,810
Bill of entry receipts ... ..	3,276



# Vote 8

Statistical returns	...	...	...	...	...	...	...	...	2,929
Payment received for printing of E.E.C. forms	...	...	...	...	...	...	...	...	1,750
Merchant shipping fees	...	...	...	...	...	...	...	...	1,088
Rent of official premises	...	...	...	...	...	...	...	...	578
Scrivenery fees	...	...	...	...	...	...	...	...	226
Test bets	...	...	...	...	...	...	...	...	177
Unclassified items	...	...	...	...	...	...	...	...	5,289
									<u>£82,994</u>

## EXTRA REMUNERATION (exceeding £200)

Twenty-one members of the Customs and Excise staff received allowances varying from £342 to £760 while engaged on investigation duty.

One thousand and fifteen members of the Customs and Excise staff, nine hundred and forty-three members of the Taxes staff, five hundred and thirty members of the General Service staff and seventy-two members of the Stamping Branch staff received amounts varying from £201 to £4,538 in respect of overtime, allowances and/or rewards for the detection of smuggling or other revenue evasions, etc.

The total amount paid in respect of overtime was £1,934,097 and the total number of staff engaged on overtime was four thousand, three hundred and fifty-three.

Three Executive Officers received allowances of £343, £387 and £539 respectively for performing higher duties. Two Law Clerks received allowances of £293 and £304 respectively for performing higher duties. One Female Stamper/Teller received an allowance of £930 for performing higher duties. One Paperkeeper received an allowance of £250 for performing extra duties.

## NOTES

This Account includes expenditure of £9,426 in respect of staff on loan, without repayment, to other Departments.

The Accounts of other Departments include expenditure of £14,786 in respect of staff on loan, without repayment, to this Office.

This Account, includes expenditure of £16,915 in respect of staff on loan, without repayment, to the E.E.C.

Compensation on abolition of office amounting to £463 was paid to an ex-Collector of Taxes.

A payment of £2,000 was made to the Director of Stamping for use of his design ideas in connection with the manufacture of security printing machinery for the Revenue Commissioners. This payment represented the balance of a fee of £5,000 sanctioned by the Government Contracts Committee after an independent evaluation undertaken by the British Stationery Office. A payment of £3,000 on account was made in 1974.

J. F. RICHARDSON,  
*Accounting Officer.*

OIFIG NA GCOIMISINÉIRÍ IONCAIM,  
27 Aibreán, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS AND OFFICES DURING THE YEAR ENDED 31 DECEMBER, 1978, WITHOUT REPAYMENT.

Number of Vote	Department	Amount
44	Tourism and Transport	£ 3,000
30	Education	2,913
23	Justice	536
	TOTAL	£ 6,449



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Office of Public Works; for expenditure in respect of public buildings; for the maintenance of certain parks and public works; for the execution and maintenance of drainage and other engineering works; for expenditure arising from damage to the property of External Governments; and for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Office of Public Works: Salaries, Wages and Allowance	4,518,000	4,506,255	11,745	—
A.2.—Consultancy Services ... ..	5,000	141	4,859	—
B.1.—Office of Public Works: Travelling and Incidental Expenses	545,000	560,487	—	15,487
B.2.—Office Machinery and other Office Supplies ... ..	35,000	43,736	—	8,736
C.—Post Office Services ... ..	148,000	152,279	—	4,279
D.—Purchase of Sites and Buildings ...	4,020,000	4,745,550	—	725,550
E.—New Works, Alterations and Additions	9,003,000	7,203,844	1,799,156	—
F.1.—Maintenance and Supplies ...	6,310,000	6,549,518	—	239,518
F.2.—Furniture, Fittings and Utensils ...	765,000	814,999	—	49,999
F.3.—Rents, Rates, etc. ... ..	5,400,000	5,189,607	210,393	—
F.4.—Fuel, Light, Water, Cleaning Materials, etc. ... ..	2,640,000	2,496,087	143,913	—
F.5.—Compensation, etc., arising from Damage to the Property of External Governments ... ..	10	—	10	—
F.6.—Repair of Courthouses ... ..	100,000	1,371	98,629	—
G.1.—Arterial Drainage—Surveys ...	97,000	82,030	14,970	—
G.2.—Arterial Drainage—Construction Works ... ..	4,318,000	3,398,079	919,921	—
G.3.—Arterial Drainage—Maintenance	1,393,000	1,401,547	—	8,547
G.4.—River Fergus Drainage ... ..	1,000	—	1,000	—
H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores ... ..	1,132,000	1,501,345	—	369,345



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—Coast Protection ... ..	88,000	90,524	—	2,524
J.1.—National Monuments ... ..	890,000	955,674	—	65,674
J.2.—Conservation and Restoration of Holy Cross Abbey (Grant-in-Aid) ...	40,000	40,000	—	—
GROSS TOTAL ... £	41,448,010	39,733,073	3,204,596	1,489,659
			Surplus of Gross Estimate over Expenditure £1,714,937	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— K.—Appropriations in Aid	5,275,010	5,435,565	£160,555	
NET TOTAL	£ 36,173,000	34,297,508	Total Surplus to be surrendered £1,875,492	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—The expenditure for which provision was made did not arise.

B.2.—Mainly because more office machinery than was provided for was purchased.

D.—The purchase of a large property in Dublin which had not been provided for was completed during the year.

The payments in the year were as follows:—

		SERVICE	AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
			£	
DEPARTMENT OF FINANCE				
Dublin	:	Bishop St. premises (purchase price)	800,000	S.1/6/33
	:	23/28 North Cumberland St. fee simple interest (purchase price and fees)	464,875	S.2/17/54
	:	Kildare Block, Setanta Complex (purchase price and fees)	2,870,638	S.2/17/75
	:			
COMMISSIONERS OF PUBLIC WORKS				
Clare	:	The Burren National Park—sundry lands (deposit; balances; purchase; redemptions of Land Commission annuities) ... ..	47,125	S.102/4/77
	:			
Cork	:	No. 14 Old Blackrock Road—Landlord's interest (balance) ...	3,000	S.102/12/45
Donegal	:	Glenveagh Estate—lands (fourth instalment) ... ..	46,960	S.102/7/74



## Vote 9

		£	
Dublin	: No. 1, Leinster Lane—lessor's interest (balance) ... ..	18,750	S.2/32/46
Galway	: Headford—lessor's interest (purchase price) ... ..	22,000	S.2/2/77
Kerry	: Killarney National Park Lands adjoining Upper Lake (balance) ... ..	63,750	S.55/11/56
	Ross Island, Ross Castle, Killarney House and lands at Demesne, Reen, Bunrower and Lower Lake (deposit of £150,000 less £50,000 contribution by Bórd Fáilte) ... ..	100,000	S.43/6/32
Leitrim	: Drumsna—plot (deposit) ... ..	825	S.50/1/67
Meath	: Dowth—site (purchase price) ... ..	4,500	(dated 14 December, 1977)
Westmeath	: No. 13 Pearse St., Athlone—plot (balance, legal costs and auctioneer's fees) ... ..	347	S.102/12/45

### DEPARTMENT OF JUSTICE Garda Síochána—

Cavan	: Bawnboy—site (purchase price)	1,750	Do.
Cork	: Ballingeary—site (deposit) ... ..	1,500	(dated 29 June, 1978)
	: Ringmahon—site (deposit) ... ..	3,750	S.14/6/60
	: Watercourse Road—lessor's interest (purchase price, fees and costs) ... ..	20,350	Do.
Galway	: Tuam—site (deposit) ... ..	6,750	S.14/11/25
Kerry	: Cahirciveen—site (purchase price)	8,500	S.14/8/59
Kildare	: Carbury—fee simple interest (deposit)	1,375	S.102/12/45
Laois	: Portarlinton—fee simple interest (purchase price and costs) ... ..	5,135	Do.
Leitrim	: Mohill—fee simple interest (deposit)	43	Do.
Longford	: Longford—fee simple interest (deposit)	1,625	Do.
Meath	: Laytown—site (deposit) ... ..	1,200	(dated 3 October, 1978)
	: Navan—premises (purchase) ... ..	63,000	S.14/3/76
Roscommon	: Ballyfarnon—fee simple interest (purchase price and legal costs) ... ..	5,100	S.102/12/45
Tipperary	: Rearcross—site (purchase price)	1,200	Do.
Waterford	: Cappoquin—site (purchase price)	4,800	Do.
Westmeath	: Glasson—site (deposit) ... ..	1,375	(dated 11 November, 1977)
Wicklow	: Tinahely—fee simple interest (deposit)	688	S.102/12/45
	: Wicklow—fee simple interest (purchase price and costs) ... ..	1,218	Do.

### DEPARTMENT OF EDUCATION

Dublin	: No. 5 Kildare St.—leasehold interest (deposit) ... ..	17,500	S.2/32/46
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### DEPARTMENT OF LABOUR

Dublin	: O'Connell Bridge House (part)—leasehold interest (purchase price)	8,000	S.2/12/78
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# Vote 9

		£	
DEPARTMENT OF FOREIGN AFFAIRS			
Denmark	: Copenhagen — Chancery premises (purchase price) ... ..	92,093	S.2/9/62
Greece	: Athens—Embassy Residence (part of balance) ... ..	18,955	S.2/7/77
DEPARTMENT OF SOCIAL WELFARE			
Limerick	: Newcastlewest—site (purchase price)	9,810	(dated 6 February, 1978)
SUNDRY DEPARTMENTS			
Dublin	: Apollo House, Tara St. (part)—leashold interest (deposit) ...	12,500	(dated 3 August, 1978)
Kilkenny	: Old Callan Road, Kilkenny—site (deposit) ... ..	4,422	S.2/13/75
Sligo	: Cranmore Road, Sligo—site (deposit) ... ..	8,750	S.2/2/78
Tipperary	: Stradavoher—site (deposit) ...	1,250	S.2/23/75
MINOR TRANSACTIONS, BALANCES, ETC.		141	S.102/12/45

E.—Progress on some projects was slower than anticipated. A statement of expenditure, Department by Department, is at page 23.

F.1.—Mainly from increases in pay not provided for in the estimate. A statement of expenditure, Department by Department, is at page 24.

F.2.—There were increases in pay, and in costs generally, not provided for in the estimate. A statement of expenditure, Department by Department, is at page 24. The value of stock at the Central Furniture Stores at 31st December, 1978, was £308,000 approximately.

F.3.—Partly because of the purchase during the year of a large property in Dublin which had been rented and partly because it was not found possible to expend the full amount provided in respect of diplomatic missions abroad. A statement of expenditure, Department by Department, is at page 24.

F.4.—The abnormally mild weather in the Autumn of 1978 resulted in reduced fuel demands. A statement of expenditure, Department by Department, is at page 24.

F.6.—Planning of the project took longer than anticipated.

G.1.—In addition to the charge against the subhead, engineering stores were supplied and services rendered by plant and machinery to the value of £8,146.

G.2.—Partly from the difficulty in recruiting labour on the Boyne Scheme and partly from delays in getting the Corrib/Mask/Robe Scheme started.

In addition to the charges against the subhead, there were Engineers' salaries and travelling expenses, engineering stores supplied and services rendered by plant and machinery to the following values:—

	£
Catchment Drainage Schemes: Boyne . . . . .	565,016
Maigue . . . . .	402,957
Corrib/Mask/Robe . . . . .	3,282



## Vote 9

Credits in respect of transfers of materials, etc., from the Corrib-Headford, the Carrigahorig, the Moy and the Groody drainage schemes amounted to £622, £407, £40 and £2, respectively, and credits in respect of transfers from the Shannon Embankment scheme amounted to £370.

H.—More machinery than was provided for was purchased. The value of stores held on 31st December, 1978, was £400,000.

J.1.—Mainly from increases in pay not provided for in the estimate.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Rents (including receipts from lettings of sporting and fishing rights, etc.) ... ..	260,000	351,888
2. Charges at harbours, parks, etc. ... ..	395,000	530,169
3. Sales of property ... ..	60,000	324,457
4. Recoveries from the Department of Posts and Telegraphs for services carried out on repayment terms ... ..	1,800,000	1,511,394
5. Recoveries from other Departments, etc., for services carried out on repayment terms ... ..	670,000	793,065
6. Recoveries from County Councils in respect of maintenance of arterial drainage works (Nos. 3 of 1945 and 23 of 1955) and of coast protection works (No. 12 of 1963) ... ..	1,730,000	1,421,831
7. Fees, etc., in connection with the operation of the Local Loans Fund	250,000	328,871
8. Miscellaneous, including sales of produce and surplus stores, hire of plant etc., ... ..	110,010	173,890
Total	£ 5,275,010	£5,435,565

1. Partly from an increased number of lettings and partly from the effect of rent reviews.
2. Receipts at Dún Laoghaire Harbour were greater than expected.
3. The proceeds of certain sales were greater than expected.
4. Expenditure in the year on New Works for the Department of Posts and Telegraphs was less than expected.
5. Receipts generally were greater than expected. They were derived as follows:—

Department of the Environment, £38,258; Department of Social Welfare, £464,000; National University, £1,798; Córas Iompair Éireann, £21,533; Incorporated Law Society, £1,636; Bar Council, £1,055; in respect of Holy Cross Abbey work, £25,000; in respect of services rendered by Central Engineering Workshops and Stores, £126,500; by Central Furniture Stores, £11,380; by Dún Laoghaire Harbour Workshops, £2,975; Agency Fees, £82,131; Sundry, £16,799.

6. Some receipts which were due in 1978 were not received until 1979.
7. There were more new loans than expected.



## 8. The receipts were derived as follows:—

Sales of produce and surplus stores, £76,664; hire of plant, £25,516; work done for other parties, £28,744; licences, football pavilions, etc., Phoenix Park, £281; refund of wages of employees on Shannon Navigation, £5,514; storage, etc., of boats at Dún Laoghaire and Howth Harbours, £247; sale of postcards, maps, photos, £4,727; in respect of services of heating, lighting, etc., £5,155; compensations for damage, £16,271; refunds from Department of Foreign Affairs in respect of prior years' transactions, £6,372; Sundry, £4,399.

## EXTRA REMUNERATION (exceeding £200)

Two Senior Architects and two Engineers Grade II (Electrical and Heating) received fees for professional services. The payment to one of the Senior Architects was £225.

One hundred and fifty-five officers received overtime payments totalling £26,286 which included sums ranging from £485 to £271 paid to three Higher Executive Officers, sums ranging from £406 to £263 paid to four Executive Officers, sums ranging from £437 to £269 paid to four Staff Officers, sums ranging from £458 to £222 paid to twelve Clerical Officers, sums ranging from £437 to £219 paid to eight Clerical Assistants, sums ranging from £1,720 to £220 paid to five Messengers, a sum of £798 paid to a Cleaner (Male), a sum of £792 paid to the Clerk in Charge, Mechanical Engineering Services, and a sum of £434 paid to an Engineering Technician.

Five Officers received payments for extra attendance. Of them, an Engineer Grade III (Civil) received a sum of £600 and a District Inspector received a sum of £300 (E.8/3/63, E.109/65/70, E.109/52/72).

## NOTES

1. This Account includes expenditure of £24,299 in respect of staff lent, without repayment, to other Departments.
2. A total of £309 was paid within the year of account in discharge of liabilities for professional fees incurred in connection with three school building projects which did not proceed. In two of the cases there were payments in prior years amounting to £2,356 and in one of them Quantity Surveyor's fees were also involved but were a charge on the Vote of Primary Education (S.18/19/72).
3. A site containing 1a, 0r, 11p., with a right of way thereto, was transferred by the Minister for Fisheries and Forestry to the Commissioners of Public Works for a nominal consideration (S.55/1/77).
4. In implementation of Government decisions, Loughlinstown House, Co. Dublin, with about 13 acres of land attached, was made available to the European Foundation for the Improvement of Living and Working Conditions; the total cost, approximately £250,000, is being charged to this Vote. Expenditure in the year of account amounted to £20,194, bringing expenditure to date to £245,604. Subheads D and F.I (S.74/4/74; S.102/2/75).
5. A total of £12,326, in sums ranging from £8,645 to £12 was paid, *ex-gratia*, in sixteen cases to contractors in respect of unforeseen increases in their contributions under the Social Welfare Acts (S.9/2/64).
6. Damage amounting to £628 was caused by road vehicles in five instances in the Phoenix Park and in one instance at another property.
7. Losses by accidental fire not covered by insurance were as follows:—

	£
Dublin Castle, Block F, Ship St., ... ..	50,000 (estimated)
St. Lawrence's Detention Centre, Finglas West ... ..	4,500 ( Do. )
Crosshaven Garda Station (Married Quarters) ... ..	520 ( Do. )
No. 10A Parnell Square ... ..	400 ( Do. )
Sligo Garda Station (Married Quarters) ... ..	250 ( Do. )



## Vote 9

In addition, damage estimated at £400,000 was caused to Limerick Model School by a fire started by young children. Preliminary notice of intention to claim compensation under the Malicious Injuries Acts was lodged but on legal advice the claim was not proceeded with (S.20/1/65).

8. Expenditure totalling £5,240 was incurred in connection with research projects at State parks (S.43/6/32).
9. The Account includes sums totalling £731 in respect of the operation and maintenance of Richmond Harbour, Co. Longford as an adjunct to the Shannon Navigation, in anticipation of the transfer to the State of title to the property. Receipts on foot of lock and dock charges amounted to £167 (S.98/5/67).
10. A sum of £100 was paid in settlement of a claim for compensation by a landowner in respect of flooding of lands adjoining the River Blackwater embankment, County Clare (S.50/2/46).
11. Eight cases of malicious damage gave rise to losses amounting to £120 approximately.
12. A sum of £617 was paid on foot of a Court award in a claim by an employee for injuries received in the course of his work; sums of £31,939, £2,258 and £113 were paid in settlement of three other such claims while a balance of £4,000 was paid in still another one in which agreement was reached for a settlement at £13,000 plus costs; and sums of £2,605, £1,507 and £297 were paid in respect of legal costs in cases where the compensation was paid in 1977. Sums totalling £36 were paid in another case for medical examination of an employee who had indicated his intention of claiming compensation for injuries. (E.112/2/79, E.112/5/78, E.7/1/75, E.1/1/75 and E.112/10/78).
13. £325 was paid in settlement of a claim for compensation for damage caused to private property by flooding from State occupied offices (dated 30th August, 1978).
14. A sum of £250 plus £148 legal costs was paid in settlement of a claim for alleged breach of contract to rent premises (dated 19th May, 1978).
15. Arising out of a Government decision that the faculty of Veterinary Medicine should be in University College, Dublin, alone, and pending establishment of the new faculty there, arrangements were made to make available to that College, as from 1st April, 1977, at nominal or no rent, the premises, etc., theretofore used by the Veterinary College of the Department of Agriculture. The leases provided *inter alia* that the lessee would be entitled to retain the buildings' contents then valued at £12,000 (S.90/41/59).
16. The Account includes payments totalling £2,500 approximately in respect of the work of the National Committee of the International Hydrological Programme, 1975-80. (S.74/14/64).
17. A total of £5,178 was paid, *ex gratia*, on foot of thirty-three claims for damage, etc., caused by arterial drainage works. A sum of £35 was paid in settlement of a case of accidental damage (S.59/1/68 and S.102/7/49).
18. Losses of stores to a total value of £1,825 were written off at eleven works centres (S.59/2/53).
19. Losses by theft to an estimated value of £560 were written off (S.59/2/53).
20. Payments totalling £6,646 were made in fourteen cases of collisions between State vehicles and other vehicles and payments totalling £81 in two incidents in which no second vehicle was involved. Damage to two of the State vehicles amounted to £197 (S.48/3/47, S.48/3/43).

A truck on hire to the Commissioners was alleged to have been involved in a traffic accident and following Court proceedings payments totalling £266 had to be made.



21. The net expenditure during the year on Post Office buildings charged to Telephone Capital Account amounted to £4,873,005 which included a total of £4,345 paid *ex gratia* to twelve contractors in recoupment of unforeseen increases in the statutory contributions under the Social Welfare Acts (S.9/2/64).

S. MAC CÁRTHAIGH,  
*Oifigeach Cuntasalóchta.*

OIFIG NA NOIBREACHA POIBLÍ,  
30 Aibreán, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDER-MENTIONED NON-VOTED SERVICES IN THE YEAR ENDED 31st DECEMBER, 1978

Service	Balance at 1st January, 1978	Receipts, 1978	Payments, 1978	Balance at 31st December, 1978
	£	£	£	£
Marine Works (Ireland) Act, 1902, Maintenance Fund	(Cr) 269	393	2,294	(Dr) 1,632 (a)
Commissioners of Public Works in Ireland (Acceptance of Trusteeship) Act, 1978—Barretstown Castle Trust	—	850	36,864	(Dr) 36,014 (b)

(a) The following stock was held to the credit of the fund on 31st December, 1978: £3,570 of 11% Conversion Stock, 1979.

(b) Part of the Trust is an endowment of £100,000 which has been placed on deposit pending completion of the legal arrangements for acceptance of the Trust by the Commissioners.

S. MAC CÁRTHAIGH,  
*Oifigeach Cuntasalóchta.*

OIFIG NA NOIBREACHA POIBLÍ,  
30 Aibreán, 1979.

E.—NEW WORKS, ALTERATIONS AND ADDITIONS (including Furniture for New Buildings)

	Departments, etc.	Vote	Expenditure
		£	£
President's Establishment	... ..	11,000	1,557
Houses of the Oireachtas	... ..	13,000	52,023
Finance	... ..	358,000	234,716
Revenue Commissioners	... ..	291,000	210,120



## Vote 9

Departments, etc.							Vote	Expenditure
							£	£
Office of Public Works	...	...	...	...	...	...	415,000	271,495
Public Service	...	...	...	...	...	...	370,000	356,862
Justice	...	...	...	...	...	...	1,256,000	1,188,126
Education	...	...	...	...	...	...	132,000	180,182
Fisheries and Forestry	...	...	...	...	...	...	42,000	59,130
Gaeltacht	...	...	...	...	...	...	215,000	33,608
Agriculture	...	...	...	...	...	...	384,000	316,038
Lands	...	...	...	...	...	...	20,000	8,055
Industry, Commerce and Energy	...	...	...	...	...	...	11,000	4,862
Tourism and Transport	...	...	...	...	...	...	90,000	68,632
Posts and Telegraphs	...	...	...	...	...	...	666,000	391,719
Defence	...	...	...	...	...	...	128,000	98,968
Foreign Affairs	...	...	...	...	...	...	270,000	130,059
Social Welfare	...	...	...	...	...	...	91,000	49,603
Sundry Departments, new buildings	...	...	...	...	...	...	3,250,000	3,056,106
Other buildings	...	...	...	...	...	...	725,000	275,025
Minor New Works not exceeding £5,000 each	...	...	...	...	...	...	200,000	204,711
Urgent and Unforeseen Works	...	...	...	...	...	...	5,000	—
Minor balances of expenditure (not provided for above) on works of prior years which may not be completed on 1st January, 1978							60,000	12,247
TOTAL							£ 9,003,000	£ 7,203,844

### F.1, F.2, F.3, F.4—MAINTENANCE, REPAIRS AND OTHER CURRENT CHARGES

DEPARTMENTS ETC.,	F.1 Maintenance and Supplies		F.2 Furniture, Fittings and Utensils		F.3 Rents, Rates, etc.		F.4 Fuel, Light, Water, Cleaning Materials, etc.	
	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture
President	£ 102,000	£ 202,667	£ 13,000	£ 23,450	£ —	£ —	£ 48,000	£ 43,807
Oireachtas	66,000	102,929	15,000	17,275	62,000	6,411	51,000	78,367
Taoiseach	53,000	84,109	10,000	10,569	146,000	143,653	54,000	51,849
Finance	159,000	299,849	27,000	42,960	262,000	115,682	104,000	128,371



## F.1, F.2, F.3, F.4—MAINTENANCE, REPAIRS AND OTHER CURRENT CHARGES

DEPARTMENTS ETC.,	F.1 Maintenance and Supplies		F.2 Furniture, Fittings and Utensils		F.3 Rents, Rates, etc.		F.4 Fuel, Light, Water, Cleaning Materials, etc.	
	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture
	£	£	£	£	£	£	£	£
Comptroller and Auditor General	1,000	208	1,000	44	5,000	6,125	1,000	440
Revenue Commissioners	420,000	513,251	70,000	72,742	1,296,000	1,115,239	310,000	332,164
Office of Public Works	2,326,000	2,188,029	38,000	24,664	164,000	785,582	177,000	197,910
Public Service	36,000	66,644	9,000	13,336	180,000	213,045	28,000	45,581
Economic Plan- ning and Development	10,000	251	1,000	135	—	4,720	8,000	4,171
Justice	1,010,000	1,165,796	47,000	48,400	343,000	218,633	497,000	383,254
Environment	85,000	94,864	14,000	18,917	120,000	109,891	150,000	62,599
Education	354,000	298,548	28,000	32,600	170,000	291,529	84,000	163,245
Fisheries and Forestry	9,000	11,026	3,000	3,032	70,000	23,186	8,000	30,734
Gaeltacht	4,000	5,229	1,000	3,640	20,000	16,177	8,000	6,351
Agriculture	380,000	361,294	50,000	41,645	395,000	303,872	400,000	369,058
Lands	88,000	58,144	15,000	14,592	100,000	29,363	108,000	64,304
Labour	57,000	59,699	20,000	29,337	212,000	168,991	36,000	44,835
Industry, Commerce and Energy	57,000	72,164	23,000	24,228	174,000	210,955	45,000	48,309
Tourism and Transport	45,000	39,181	11,000	6,397	95,000	76,744	40,000	40,564
Posts and Telegraphs	380,000	452,721	114,000	145,250	12,000	10,192	48,000	41,776
Defence	91,000	85,408	22,000	46,702	15,000	37,692	38,000	38,864
Foreign Affairs	311,000	121,620	123,000	30,082	1,028,000	791,167	165,000	68,253
Social Welfare	175,000	220,539	30,000	30,758	497,000	479,391	212,000	230,324
Health	40,000	45,331	15,000	7,398	34,000	31,367	20,000	20,957
Unallocated	51,000	17	65,000	126,846	—	—	—	—
Total	£ 6,310,000	6,549,518	765,000	814,999	5,400,000	5,189,607	2,640,000	2,496,087



## Vote 10

## STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the State Laboratory.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	266,000	254,054	11,946	—
B.—Travelling and Incidental Expenses ...	10,800	15,422	—	4,622
C.—Post Office Services ... ..	4,200	4,609	—	409
D.—Apparatus and Chemical Equipment	48,000	48,323	—	323
GROSS TOTAL	£ 329,000	322,408	11,946	5,354
			Surplus of Gross Estimate over Expenditure £6,592	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i> E.—Appropriations in Aid ... ..	10,000	8,931	£1,069	
NET TOTAL	£ 319,000	313,477	Net Surplus to be surrendered £5,523	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Expenditure on travelling was more than expected.

C.—The excess was due to a greater use of telephone services.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for various analyses, examinations, tests, etc. ...	5,000	4,719
2. Recoupment of certain travelling expenses ... ..	5,000	4,212
	£10,000	£8,931

1. Accurate estimation of these receipts is difficult.

2. These receipts, which are refunds from the E.E.C. of the travelling and subsistence expenses of officers attending E.E.C. meetings, are difficult to estimate.



EXTRA REMUNERATION (exceeding £200)

Four Laboratory Technicians, three Attendants and a Storekeeper received sums varying from £351 to £1,474 in respect of overtime. The total expenditure on overtime was £8,140. The total number of officers who received extra remuneration was fourteen.

NOTE

In addition to the amount expended under Subhead A, a sum of £17,000 was charged to the Vote for Remuneration (No. 52).

TOMÁS F. Ó COFAIGH,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
30 Aibreán, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
Secret Service	£ 25,000	£ 16,037	£ 8,963	£ —

Surplus to be surrendered £8,963

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT  
The estimate is necessarily conjectural.

TOMÁS F. Ó COFAIGH,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
15 Márta, 1979.

I certify that the amount shown in this Account to have been expended is supported by certificates from the responsible Ministers.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

- 1.—Expenditure on travelling was more than expected
- 2.—The amount was due to a greater use of telephone services

	Estimated	Actual
1. Receipts for various activities, conferences, etc.	£ 3,000	£ 4,719
2. Reimbursement of certain travelling expenses	3,000	4,212
	£10,000	£8,963

- 1. Accurate estimation of price receipts & others.
- 2. These receipts, which are refunds from the E.C.C. of the travelling and subsistence expenses of officers attending E.C.C. meetings, are difficult to estimate.



**OFFICE OF THE ATTORNEY GENERAL**  
**See also Report of Comptroller and Auditor General**

**Vote 12**

**ACCOUNT** of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Office of the Attorney General.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £772,300				
<i>Supplementary</i> 65,000				
	837,300	822,931	14,369	—
B.—Travelling and Incidental Expenses	27,400	28,458	—	1,058
C.—Post Office Services ... ..	29,300	31,409	—	2,109
D.—Fees to Counsel				
<i>Original</i> £107,000				
<i>Supplementary</i> 15,000				
	122,000	122,325	—	325
E.—General Law Expenses ... ..	75,000	79,162	—	4,162
F.—Defence of Public Servants ... ..	10,000	1,040	8,960	—
G.—Law Reform Commission ... ..	121,000	121,000	—	—
<b>GROSS TOTAL</b>				
<i>Original</i> £1,142,000				
<i>Supplementary</i> 80,000				
£	1,222,000	1,206,325	23,329	7,654
			Surplus of Gross Estimate over Expenditure £15,675	
	<u>Estimated</u>	<u>Realised</u>		
<b>Deduct—</b>				
H.—Appropriations in Aid				
<i>Original</i> £14,000				
<i>Less Supplementary</i> 2,000				
	12,000	18,246	£6,246	
<b>NET TOTAL</b>				
<i>Original</i> £1,128,000				
<i>Supplementary</i> 82,000				
£	1,210,000	1,188,079	Total Surplus to be surrendered £21,921	

**EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT**

- C.—Expenditure on telephone services was greater than estimated.
- E.—Expenditure varies according to the number and nature of the cases coming before the courts and consequently is difficult to estimate.
- F.—Accurate estimation is difficult as expenditure varies according to the amount of the costs of legal representation incurred in the defence of public servants during the year.



## Vote 12

### APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Costs and fees recovered by the Chief State Solicitor, etc.				
	<i>Original</i>	£12,000		
	<i>Less Supplementary</i>	2,000		
			10,000	18,246
2. Receipts from the Department of Posts and Telegraphs	... ..		2,000	—
			£12,000	£18,246

1. It is difficult to estimate these receipts as they vary according to the number of prosecutions by the State and to the amount of costs and fees recovered by the Chief State Solicitor in these prosecutions.
2. Receipts from the Department of Posts and Telegraphs were not received until after the close of the year of account.

### EXTRA REMUNERATION (exceeding £200)

One officer received an allowance of £511 in respect of duties as a delegate at meetings abroad. The following payments were made in respect of overtime:— sums ranging from £214 to £1,295 to two Senior Legal Clerks, three Legal Clerks, three Law Clerks, fourteen Clerical Assistants and two Messengers.

The total expenditure on overtime for the year was £11,928.

The total number of officers who received extra remuneration was fifty-six.

D. QUIGLEY,  
*Accounting Officer.*

OFFICE OF THE ATTORNEY GENERAL,  
25 Aibreán, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*



ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Office of the Director of Public Prosecutions.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	88,000	80,992	7,008	—
B.—Travelling and Incidental Expenses	8,000	8,741	—	741
C.—Post Office Services ... ..	5,000	2,850	2,150	—
D.—Fees to Counsel ... ..	280,000	279,333	667	—
E.—General Law Expenses ... ..	18,010	16,730	1,280	—
GROSS TOTAL	£ 399,010	388,646	11,105	741
			Surplus of Gross Estimate over Expenditure £10,364	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> F.—Appropriations in Aid ... ..	10	1,397	£1,387	
NET TOTAL	£ 399,000	387,249	Total Surplus to be surrendered £11,751	

#### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving was due to delay in appointing additional staff provided for.

B.—Expenditure on office equipment, books and cleaning was more than expected.

C.—Expenditure on these services was less than anticipated.

E.—Expenditure varies according to the number and nature of the criminal cases coming before the courts and consequently is difficult to estimate.

#### APPROPRIATIONS IN AID

It is difficult to estimate these receipts as they vary according to the amount of costs and fees recovered by the Director of Prosecutions in criminal cases.



## Vote 13

### EXTRA REMUNERATION

The total expenditure on overtime was £391.

The total number of officers who received extra remuneration was seven.

SIMON T. O'LEARY,  
*Accounting Officer.*

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS,  
23 Aibreán, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



# MISCELLANEOUS EXPENSES

Vote 14

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for certain Miscellaneous Expenses and for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Property Values (Arbitrations and Appeals) ... ..	15,000	14,107	893	—
B.—Centenarians' Bounty ... ..	2,000	1,250	750	—
C.—The Racing Board—Grant-in-Aid for Capital Purposes ... ..	100,000	100,000	—	—
D.—State Entertainment ... ..				
<i>Original</i> ... .. £97,990				
<i>Supplementary</i> ... .. 40,000				
	137,990	134,555	3,435	—
E.—Recoupment to the Central Bank of Ireland of payments to the Liquidator of the Irish Trust Bank Ltd. ... ..				
<i>Original</i> ... .. £118,000				
<i>Less Supplementary</i> ... .. 29,000				
	89,000	75,680	13,320	—
F.—Compensation for damage caused by the detonation of a torpedo in Kilmore Quay in February, 1977	10	86	—	76
TOTAL				
<i>Original</i> ... .. £333,000				
<i>Supplementary</i> ... .. 11,000				
	£ 344,000	325,678	18,398	76
Surplus to be surrendered <u>£18,322</u>				

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Expenditure on travelling and subsistence was lower than anticipated.

B.—The provision is necessarily conjectural.

E.—Recoupment to the Central Bank of Ireland was less than anticipated.

F.—The excess was due to settlement of a claim outstanding from 1977.



## Vote 14

### NOTE

Fees (stamps) amounting to £6,578 in respect of this service were received during the year.

**TOMÁS F. Ó COFAIGH,**  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
3 Aibreán, 1979.

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

**SEÁN MAC GEARAILT,**  
*Ard-Reachtaire Cuntas agus Ciste.*



## STATIONERY OFFICE

Vote 15

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted for the salaries and expenses of the Stationery Office; for printing and binding, paper, publications, office machinery and other office supplies for Public Services; and for sundry miscellaneous purposes.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	637,000	649,713	—	12,713
A.2.—Consultancy Services ... ..	15,000	—	15,000	—
B.1.—Travelling and Incidental Expenses	40,000	53,194	—	13,194
B.2.—Office Machinery and other Office Supplies ... ..	253,000	230,938	22,062	—
C.—Post Office Services ... ..	30,000	31,026	—	1,026
D.—Printing and Binding ... ..	2,110,000	2,467,526	—	357,526
E.—Paper and Publications ... ..	1,900,000	1,491,631	408,369	—
GROSS TOTAL	£ 4,985,000	4,924,028	445,431	384,459
			Surplus of Gross Estimate over Expenditure £60,972	
	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> F.—Appropriations in Aid	715,000	849,004	£134,004	
NET TOTAL	£ 4,270,000	4,075,024	Total Surplus to be surrendered £194,976	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Payment for consultancy charges did not materialise within the year.
- B.1.—Expenditure on the carriage of goods was higher than estimated due to increased charges.
- B.2.—Because of delay in delivery of some balances of orders, portion of the provision for typewriters did not mature for payment.
- D.—Expenditure on printing and binding was higher than estimated due to general increases in prices.
- E.—Due to (a) absence of adequate or suitable storage accommodation and (b) industrial action at the paper mills towards the end of the year delivery of some orders for supplies of paper could not be effected in time to permit of payment within the year.



## Vote 15

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of publications ... ..	140,000	219,169
2. Supplies and services provided on repayment ... ..	570,000	625,080
3. Miscellaneous receipts ... ..	5,000	4,755
	<u>£715,000</u>	<u>£849,004</u>

1. Receipts were higher than expected due to increased sales and in some measure to increased prices. Sales are at all times difficult to forecast.

2. The cost of printing the Register of Electors was higher than anticipated.

### VALUE OF STOCK IN HAND AT 31st DECEMBER, 1978

Paper ... ..	510,554
Miscellaneous ... ..	141,944
	<u>£652,498</u>

This statement does not include the value of publications in stock or of paper in the hands of contractors for printing or binding.

### EXTRA REMUNERATION

One hundred and twenty-five officers of different grades were paid sums varying from £3 to £3,001 in respect of overtime. The payment received by each of sixty-nine officers exceeded £200. The total expenditure on overtime was £62,448.

Six officers received sums varying from £4 to £51 for performing higher duties.

### NOTES

*Ex-gratia* payments as follows were made to contractors—

—£174 and £1,200 in respect of clerical errors in tenders (S.9/4/58).

—£633 and £750 in respect of price increases not anticipated at the time of tendering and not included in the tenders (S.9/3/51 and S.9/8/51).

Extra-contractual payments were made to contractors as follows:

£93 and £675 in respect of unforeseeable additional charges incurred in the execution of contracts (S.9/8/51).

A loss of £20 was suffered through theft of cash at the Government Publications Sale Office, G.P.O. Arcade by unknown persons and was written off (S.49/1/77).

Free copies of official publications were issued as follows:

International Labour Office ... ..	£42	(S.46/2/35)
Library of the Council of Europe ... ..	£32	(S.46/13/50)
Food and Agriculture Organisation ... ..	£42	(S.71/14/46)
Library Committee of King's Inns ... ..	£67	(S.46/29/30)
University of Southampton ... ..	£25	(S.46/5/45)
British Library of Political and Economic Science ... ..	£117	(S.46/37/24)
Queen's University, Belfast ... ..	£169	(S.46/1/39)

# Vote 15

Yale University, New Haven, Connecticut	...	...	£1	(S.49/1/72)
Magee University College, Derry	...	...	£10	(S.46/5/45)
Loyola University Library, Chicago	...	...	£19	(S.46/5/45)
Belfast Telegraph	...	...	£11	(S.46/3/67)
Belfast Newsletter	...	...	£11	(S.46/3/67)
Ulster Television	...	...	£11	(S.46/3/67)
United Nations Library, Geneva	...	...	£5	(F.96/6/51)
Editor, Energy Intelligence and Energy Information Sources	...	...	£3	(S.46/3/67)

J. F. HARMAN,  
*Accounting Officer.*

STATIONERY OFFICE,  
25th April, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



## Vote 16

## VALUATION AND ORDNANCE SURVEY

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Valuation Office, the Ordnance Survey and certain minor services.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	1,896,000	1,868,502	27,498	—
B.1.—Travelling and Incidental Expenses	412,000	382,655	29,345	—
B.2.—Office Machinery and other Office Supplies ... ..	29,400	13,478	15,922	—
C.—Post Office Services ... ..	34,300	33,113	1,187	—
D.—Stores ... ..	58,300	57,366	934	—
E.—Equipment ... ..	305,000	319,662	—	14,662
GROSS TOTAL	£ 2,735,000	2,674,776	74,886	14,662
			Surplus of Gross Estimate over Expenditure £60,224	
	Estimated	Realised		
<i>Deduct—</i>				
F.—Appropriations in Aid	320,000	507,563	Surplus of Appropriations in Aid realised £187,563	
			Total Surplus to be surrendered £247,787	
NET TOTAL	£ 2,415,000	2,167,213		

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—It is difficult to forecast accurately the expenditure required for travelling as detailed work requirement is not known until after the commencement of the financial year.
- B.2.—Expansion of computer activity did not take place to the extent anticipated.
- E.—The provision made for payment of V.A.T. in respect of computer assisted mapping equipment was not sufficient to meet the charges finally assessed by the Revenue Commissioners.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
VALUATION OFFICE		
1. Contributions by rating authorities pursuant to 37 and 38 Vict., c. 70 in respect of the expenses of the annual revision of valuations	6,295	6,260
2. Fees payable pursuant to 23 Vict., c. 4 (sec 9) ... ..	2,150	2,526
3. Miscellaneous ... ..	1,000	2,124

# Vote 16

	ORDNANCE SURVEY	£	£
4. Sales of maps	...	310,500	496,653
5. Miscellaneous	...	55	—
		<u>£320,000</u>	<u>£507,563</u>

2 and 3—It is difficult to forecast accurately under these headings.

4—The sale of tourist type maps increased significantly due to the introduction of a new distribution system involving the use of commercial wholesale outlets. Revenue from sales of large scale maps, royalties and special work continued to be bouyant.

## EXTRA REMUNERATION (exceeding £200)

Forty-nine officers received sums varying from £203 to £709 for overtime.

The total paid in respect of overtime was £25,324.

The total number of officers paid in respect of overtime was one hundred and thirty-nine (Valuation Office, ninety-four; Ordnance Survey, forty-five).

D. F. RYAN,  
*Accounting Officer.*

VALUATION OFFICE.  
27th April, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## APPENDIX

FACE VALUE OF MAPS SUPPLIED TO AND SPECIAL WORK DONE FOR OTHER GOVERNMENT DEPARTMENTS DURING YEAR ENDING 31ST DECEMBER, 1978, WITHOUT REPAYMENT.

Vote No.	Departments, etc.	Face Value of Maps	Cost of Special Work	Total
		£	£	£
3	Department of the Taoiseach	5	—	5
4	Central Statistics	2,099	22,949	25,048
5	An Comhairle Ealaíoin	48	—	48
6	Finance	9	686	695
8	Revenue Commissioners	27	—	27
9	Public Works and Buildings	8,217	1,768	9,985
13	Director of Public Prosecutions	22	—	22
18	Public Service	6	128	134
23	Justice	22	182	204
24	Garda Síochána	25,374	3,879	29,253
27	Land Registry	27,682	7,808	35,490
29	Environment	1,655	245	1,900
30	Education	442	7,837	8,279
37	Fisheries	8,059	101	8,160
38	Forestry	29,525	216	29,741
39	Roinn na Gaeltachta	22	—	22
40	Agriculture	3,154	—	3,154
41	Lands	36,747	—	36,747
42	Labour	15	—	15
43	Industry, Commerce and Energy	5,146	155	5,301
44	Tourism and Transport	216	3,072	3,288
46	Defence	50,691	8,187	58,878
48	Foreign Affairs	11	—	11
50	Social Welfare	139	—	139
51	Health	13	—	13
	TOTAL	£ 199,346	57,213	256,559

No maps were presented under copyright for year ended 31st December, 1978.



## Vote 17

## RATES ON GOVERNMENT PROPERTY

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for rates and contributions in lieu of rates, etc., in respect of Government property, and for contributions towards rates on premises occupied by Representatives of External Governments.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Rates and Contributions in lieu of Rates, etc. ... ..	5,037,000	4,930,771	106,229	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments	45,000	28,980	16,020	—
GROSS TOTAL ... £	5,082,000	4,959,751	122,249	—
			Surplus of Gross Estimate over Expenditure £122,249	
	Estimated	Realised		
Deduct— C.—Appropriations in Aid	831,000	908,275		
			Surplus of Appropriations in Aid realised £77,275	
NET TOTAL	£ 4,251,000	4,051,476	Total Surplus to be surrendered £199,524	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Precise estimation is difficult because poundage rates and possible additional commitments are not known in advance.
- B.—Saving due to a reduction in amount of refunds arising out of the abolition of domestic rates.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipt from the Social Insurance Fund and the Occupational Injuries Fund in respect of premises occupied in connection with Social Insurance (No. 11 of 1952 (sec. 40)) ... ..	125,700	167,697
2. Receipts from Post Office Savings Bank for premises occupied in connection therewith ... ..	15,300	14,646
3. Payment by local authorities for Premises occupied by Local Accounts and Supply Staff, Department of the Environment (No. 14 of 1939 (sec. 17)) ... ..	800	—
4. Receipts in respect of premises occupied by the Department of Posts and Telegraphs ... ..	689,200	725,932
TOTAL ... ..	£831,000	£908,275

## Vote 17

1. and 4.—Additional properties occupied by Department of Social Welfare and Department of Posts and Telegraphs resulted in higher refunds from these Departments.

3.—Repayments not made until after the close of the financial year.

D. F. RYAN,  
*Accounting Officer.*

VALUATION OFFICE,  
27th April, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*



ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Office of the Minister for the Public Service and for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	1,891,000	1,815,196	75,804	—
A.2.—Consultancy Services ... ..	165,000	115,502	49,498	—
B.—Travelling and Incidental Expenses	151,000	157,679	—	6,679
C.—Post Office Services ... ..	60,000	53,498	6,502	—
D.—Central Data Processing Services	900,000	871,194	28,806	—
E.—Institute of Public Administration (Grant-in-Aid) ... ..	370,000	370,000	—	—
F.—Gaeleagras na Seirbhíse Poiblí ...	16,000	16,799	—	799
G.—Civil Service Arbitration Board ...	9,000	5,260	3,740	—
H.—Review Body on Remuneration in the Upper Ranges in the Public Sector	7,500	3,644	3,856	—
GROSS TOTAL	£ 3,569,500	3,408,772	168,206	7,478
			Surplus of Gross Estimate over Expenditure £160,728	
	Estimated	Realised		
I.—Appropriations in Aid	717,500	832,440	Surplus of Appropriations in Aid realised £114,940	
NET TOTAL	£ 2,852,000	2,576,332	Total Surplus to be surrendered £275,668	

#### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The saving was mainly due to the fact that a number of consultancy assignments and research projects, planned for 1978, did not materialise in the year and others developed later than expected or continued for shorter periods than estimated.
- C.—The saving was due to delays in furnishing telephone accounts.
- G.—The saving arose because there were fewer sittings of the Board than expected.
- H.—The expected necessity for expenditure on specialist assistance to aid the Review Body did not arise.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs ...	9,700	10,888
2. Receipts from computer services rendered by Central Data Processing Services ... ..	675,000	796,341
3. Recoupment of salaries, etc., of officers on secondment ...	24,000	14,353
4. Recoupment of certain travelling and subsistence expenses from the E.E.C. ... ..	2,000	1,097
5. Miscellaneous ... ..	6,800	9,761
	<u>£717,500</u>	<u>£832,440</u>

- The surplus was due to increases in salaries arising from the first phase of the 1978 National Agreement which was negotiated in March, 1978.
- The surplus was due mainly to the recovery of £114,636 from the Social Insurance Fund in respect of the salaries of Central Data Processing Services staff engaged on computerisation of social insurance schemes. It had been the practice in previous years to charge in respect of hardware services (computer time) only and no provision was made for staff time in the estimate.
- The salary, etc., (£10,272) of an officer on loan to the Institute of Public Administration was not recouped in time for lodgement in the year of account.
- Recoupment of £1,274 was not received until after the close of the year of account.
- Tháinig méadú ná raibh coinne leis ar líon na ndaoine a chláraíodh do na ranganna i nGaeleagras na Seirbhíse Poiblí.

## EXTRA REMUNERATION (exceeding £200)

Three Executive Officers received sums ranging from £217 to £721 and eight Clerical Officers received sums ranging from £343 to £508 for roster duties. Twenty-two Clerical Officers received sums ranging from £222 to £438 for computer programming duties. Two Higher Executive Officers received allowances of £291 and £480 in respect of duties as Private Secretary to the Minister of State. Sums ranging from £203 to £360 were paid to six Administrative Officers for performance of higher duties. The following payments were made in respect of overtime:— sums ranging from £224 to £803 to seven Higher Executive Officers; sums ranging from £387 to £2,313 to five Executive Officers; sums ranging from £207 to £379 to three Staff Officers; sums ranging from £201 to £1,221 to fourteen Clerical Officers; sums of £299 and £658 to two Clerical Assistants; sums of £220 and £250 to two Key-Punch Operators; sums ranging from £352 to £1,240 to ten Messengers and sums of £340 and £1,145 to two Paperkeepers. The total expenditure on overtime for the year was £34,941. The total number of officers who received extra remuneration was one hundred and ninety-six.

## NOTES

The Account includes expenditure of £5,110 in respect of the remuneration of an officer on loan, without repayment, to another Department.

The Account of another Vote includes expenditure of £6,096 in respect of an officer on loan, without repayment, to the Office of the Minister for the Public Service.

## TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, ETC., ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1978.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1978
Civil Service Arbitration Board ... ..	1950/51	£ 68,551
Review Body on Remuneration in the Upper Ranges in the Public Sector ... ..	1969/70	141,019

S. MAC GAMHNA,  
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,  
30 Aibreán, 1979.



## Vote 18

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

VALUE OF COMPUTER TIME RENDERED TO OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED  
31st DECEMBER, 1978, WITHOUT REPAYMENT.

Number of Vote	Departments, etc.	Amount
		£
4	Central Statistics Office ... ..	31,881
6	Finance ... ..	16,282
7	Comptroller and Auditor General ... ..	574
9	Office of Public Works ... ..	28,240
16	Valuation and Ordnance Survey ... ..	5,874
19	Civil Service Commission ... ..	19,022
21	Economic Planning and Development ... ..	11,747
23	Justice ... ..	86,697
29	Environment ... ..	32,215
31 and 32	Primary and Secondary Education ... ..	64,744
38	Forestry ... ..	17,665
40	Agriculture ... ..	77,747
41	Lands ... ..	2,200
42	Labour ... ..	1,395
43	Industry, Commerce and Energy ... ..	4,335
44	Tourism and Transport ... ..	3,656
45	Posts and Telegraphs ... ..	701
46	Defence ... ..	36,168
48	Foreign Affairs ... ..	8,183
51	Health ... ..	3,461
		£ 452,787

## CIVIL SERVICE COMMISSION

Vote 19

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Civil Service Commission and of the Local Appointments Commission.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £659,000				
<i>Supplementary</i> 72,000				
	731,000	702,725	28,275	—
A.2.—Examiners, etc. ... ..	140,000	125,768	14,232	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £60,000				
<i>Supplementary</i> 15,000				
	75,000	74,627	373	—
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £24,000				
<i>Less Supplementary</i> 5,000				
	19,000	13,715	5,285	—
C.—Post Office Services ... ..	111,000	108,074	2,926	—
D.—Examinations				
<i>Original</i> £153,000				
<i>Supplementary</i> 48,000				
	201,000	198,755	2,245	—
GROSS TOTAL				
<i>Original</i> £1,147,000				
<i>Supplementary</i> 130,000				
	£ 1,277,000	1,223,664	53,336	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £53,336	
Deduct—				
E.—Appropriations in Aid				
<i>Original</i> £660,000				
<i>Supplementary</i> 17,000				
	677,000	677,695		Surplus of Appropriations in Aid realised £695
NET TOTAL				
<i>Original</i> £487,000				
<i>Supplementary</i> 113,000				
	£ 600,000	545,969		Total Surplus to be surrendered £54,031

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—Savings occurred because an increase in candidature for written examinations did not materialise to the extent anticipated with a resulting drop in the amount of fees for examiners, superintendents, etc.



## Vote 19

B.2.—Expenditure incurred on data preparation for computer purposes in connection with written examinations was less than anticipated.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs ... ..	465,000	465,000
2. Receipts from County and County Borough Councils, Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))		
Original	£195,000	
Supplementary	17,000	
	212,000	212,362
3. Miscellaneous ... ..	—	333
	<u>£677,000</u>	<u>£677,695</u>

### EXTRA REMUNERATION (exceeding £200)

The following payments were made in respect of overtime:— sums ranging from £213 to £360 to three Staff Officers; sums of £215 and £270 to two Clerical Officers; sums ranging from £204 to £333 to four Clerical Assistants; sums ranging from £494 to £832 to six Messengers and sums of £387 and £583 to two Paperkeepers. Sums of £207 and £224 were paid to an Executive Officer and a Clerical Officer, respectively, for performance of higher duties.

The total expenditure on overtime during the year was £15,824. The total number of officers who received extra remuneration was one hundred and thirty-six.

S. MAC GAMHNA,  
*Accounting Officer.*

DEPARTMENT OF THE PUBLIC SERVICE,  
9 Aibreán, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

# SUPERANNUATION AND RETIRED ALLOWANCES Vote 20

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for pensions, superannuation, compensation (including workmen's compensation), and additional and other allowances and gratuities under the Superannuation Acts, 1834 to 1963, and the Superannuation Act, 1976, and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for the Public Service; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; miscellaneous payments, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Superannuation Allowances, Compensation Allowances, Pensions and certain Children's Allowances ...	8,400,000	8,113,044	286,956	—
B.—Payments under the Contributory Pensions Schemes for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	910,000	986,634	—	76,634
C.—Ex-gratia Pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	1,240,000	1,315,638	—	75,638
D.—Additional Allowances and Gratuities in respect of Established Officers and payments in respect of Transferred Service ... ..	4,124,000	4,088,385	35,615	—
E.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ... ..	49,000	47,760	1,240	—
F.—Pensions, Allowances and Gratuities in respect of Unestablished Officers and their Widows and Children and other persons and payments in respect of Transferred Service ... ..	2,250,000	1,975,775	274,225	—
G.—Injury Grants and Medical Fees ...	32,000	58,074	—	26,074
H.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows ... ..	75,000	77,992	—	2,992
GROSS TOTAL ... £	17,080,000	16,663,302	598,036	181,338
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £416,698	
Deduct—			Surplus of Appropriations in Aid realised £116,082	
I.—Appropriations in Aid	2,480,000	2,596,082	Total Surplus to be surrendered £532,780	
NET TOTAL	£ 14,600,000	14,067,220		



## Vote 20

### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B. and C.—The excesses are due mainly to the pay increase under the first phase of the 1978 National Agreement which was negotiated in March, 1978.

F.—The number of retirements was less than expected. In addition the pension scheme for widows and children of non-established staff, for which provision was made, did not come into operation until 1979.

G.—Improved terms were agreed in October, 1978, for persons benefiting under the warrants made under the Superannuation Act, 1887. In order to secure agreement with the staff interests on these terms it was necessary to grant retrospection.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by the British Government of sums paid on its behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921, and in respect of certain <i>ex-gratia</i> supplements and pensions (Subhead E) ... ..	70,000	70,457
2. Payment by local authorities under sections 82 and 84 of the Local Government (Superannuation) Act, 1948 and section 57 of the Local Government (Superannuation) Act, 1956, towards certain awards made under the Superannuation Acts ... ..	2,000	646
3. Receipt from the Social Insurance Fund and the Occupational Injuries Fund for pension liability of staff (No. 11 of 1952 (sec. 40) and No. 16 of 1966 (sec.37)) ... ..	922,000	922,000
4. Receipts in respect of pension liability of staff:—		
(a) Road Fund ... ..	—	—
(b) Officers on loan, etc. ... ..	35,900	37,001
5. Contributions to Widows' and Children's Pensions Schemes for Civil Servants and others ... ..	1,450,000	1,557,850
6. Miscellaneous ... ..	100	8,128
	<u>£2,480,000</u>	<u>£2,596,082</u>

2. Some payments from local authorities were not received by the end of the year. The arrangements necessitating such payments are being reviewed.

5. The extra receipts reflect the effect of the pay increase of 1 March, 1978.

6. The bulk of the receipts are from the refund of marriage gratuities by female officers who had resigned on marriage and were subsequently re-appointed.

## EXTRA REMUNERATION (exceeding £200)

Ninety-one pensioners received from public funds sums ranging from £202 to £10,172 as remuneration for services rendered. The total number of pensioners who received extra remuneration was one hundred and seventeen.

S. MAC GAMHNA,  
*Accounting Officer.*

DEPARTMENT OF THE PUBLIC SERVICE,  
30 Aibreán, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



**Vote 21**      **OFFICE OF THE MINISTER FOR ECONOMIC  
PLANNING AND DEVELOPMENT**

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Economic Planning and Development, and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	751,000	717,495	33,505	—
A.2.—Consultancy Services      ...      ...	100,000	85,457	14,543	—
B.—Travelling and Incidental Expenses	130,500	100,421	30,079	—
C.—Post Office Services      ...      ...      ...	25,000	4,721	20,279	—
D.—Economic and Social Research Institute (Grant-in-Aid)      ...      ...      ...	550,000	550,000	—	—
E.—Grants for County Development Work	119,000	119,000	—	—
F.1.—Payment to Special Regional Develop- ment Fund (Grant-in-Aid)      ...	275,000	250,000	25,000	—
F.2.—Management Expenses of Loans advanced from Special Regional Development Fund      ...      ...	9,500	4,812	4,688	—
G.—National Economic and Social Council	71,000	67,005	3,995	—
H.—International Organisations      ...	450,000	121,474	328,526	—
I.—Science and Technology      ...      ...	1,000	304,020	—	303,020
J.—National Board for Science and Technology (Grant-in-Aid)      ...	1,120,000	814,000	306,000	—
<b>GROSS TOTAL</b>	£ 3,602,000	3,138,405	766,615	303,020
			Surplus of Gross Estimate over Expenditure £463,595	
	Estimated	Realised		
<i>Deduct—</i> K.—Appropriations in Aid	5,000	13,803	Surplus of Appropriations in Aid realised £8,803	
<b>NET TOTAL</b>	£ 3,597,000	3,124,602	Total Surplus to be surrendered £472,398	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—A number of consultancy projects/studies scheduled to commence in 1978 did not get under way on time and some others commenced only in 1979.
- B.—As recruitment of staff did not proceed at the pace expected there was a consequential saving in expenditure under this subhead.
- C.—No previous annual figures were available on which reasonably accurate estimates for telephone and postal services could be based.
- F.1.—The full amount provided was not required because some commitments from the Fund did not mature for payment in the year.
- F.2.—The saving arose because the Industrial Credit Company did not present its final account in time to allow for payment in the year.
- G.—The saving arose because expenditure on certain administrative overhead costs for the Secretariat of the National Economic and Social Council was less than expected.
- H.—Provision was made under this subhead for payment of Ireland's contribution for 1978 to the European Space Agency on a full GNP basis. The saving arose because the Convention of the Agency governing the rate of contribution was not ratified before the end of the year and consequently the contribution remained at the low flat rate provided for under an interim agreement.
- I. and J.—The excess on Subhead I, for which a token provision was made pending the establishment of the National Board for Science and Technology was more than offset by the saving on Subhead J.

## APPROPRIATIONS IN AID

The extent to which officers of the Department travelled on E.E.C. business was far in excess of that estimated. Accordingly, the amount of E.E.C. refunds was greater than expected.

## EXTRA REMUNERATION (exceeding £200)

Two officers received allowances of £226 and £277 in respect of duties as delegates at meetings abroad. A Clerical Officer received an allowance of £358 for computer programming duties. Sums ranging from £212 to £416 were paid to three Administrative Officers for performance of higher duties.

The following payments were made in respect of overtime:—a sum of £202 to a Higher Executive Officer; a sum of £276 to a Clerical Assistant and a sum of £459 to a Paperkeeper.

The total expenditure on overtime for the year was £2,337.

The total number of officers who received extra remuneration was fifty-one.

## NOTES

A sum of £9,771 was charged to Subhead A.1 in respect of the salaries of staff assigned to the National Economic and Social Council.

A loss of £28 incurred as a result of a break-in was written off (S.335/2/79).

A deficit of £124 in Appropriations in Aid which occurred due to loss of an E.E.C. travel refund was written off (S.335/2/79).



## Vote 21

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, ETC., ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1978.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1978
National Economic and Social Council ... ..	1973/74	£ 310,427

NOEL WHELAN,  
*Accounting Officer.*

DEPARTMENT OF ECONOMIC PLANNING AND DEVELOPMENT,  
30 Aibreán, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

### SPECIAL REGIONAL DEVELOPMENT FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31st DECEMBER, 1978

RECEIPTS	PAYMENTS
Balance at 1st January, 1978 ... £ 283,688	Grants (see schedule) ... .. £ 220,340
Vote 21—Subhead F.1. (Grant-in-Aid) 250,000	
Unexpended Grants refunded ... 1,509	
Principal repaid ... .. 7,967	
Interest paid ... .. 11,678	Balance at 31st December, 1978 334,502
£554,842	£554,842

#### NOTES

- Four companies in respect of which repayable advances of £74,134 were outstanding at 31st December, 1978 are in receivership or liquidation.
- A sum of £30,978, representing half of the principal and interest due at 31st May, 1978 on foot of a repayable advance of £46,471 made to Ballybay Tanners Ltd., was written off as part of a reconstruction package aimed at preventing the liquidation of the company.

NOEL WHELAN,  
*Accounting Officer.*

DEPARTMENT OF ECONOMIC PLANNING AND DEVELOPMENT,  
30th April, 1979.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

# GRANTS

	£
Cavan County Development Team (a) ... ..	750
G.E.M. Oils Ltd., Regaskin, Cavan ... ..	10,790
Irish Angling Services Ltd., Ardlougher, Ballyconnell, Cavan ... ..	2,326
Swanlinbar Turf Development Co-operative Society Ltd., Cavan ... ..	6,000
West Cavan Meat Co-operative Ltd., Glangevlin, Cavan ... ..	2,459
Doonbeg Fishing Development Association, Clare ... ..	12,703
Riparian Services Ltd., Mountshannon, Clare ... ..	4,456
Iveragh Co-operative Society Ltd., Cahirciveen, Kerry ... ..	3,395
Maine Valley Pig Co-operative Society Ltd., Nantinane, Killorglin, Kerry ... ..	3,600
P. J. McLoughlin, Ardcolumn, Drumshanbo, Leitrim ... ..	695
Irish Productivity Centre (b) ... ..	440
Irish Productivity Centre (c) ... ..	660
Padraig Kelly, Drimbane, Ballyhaunis, Mayo ... ..	440
L.C.B., Ballina, Mayo ... ..	3,629
Mayo County Development Team (a) ... ..	2,653
Thomas McEllin, Manulla, Castlebar, Mayo ... ..	4,200
North Western Laboratories, Ballina, Mayo ... ..	7,564
Mayo County Council (d) ... ..	14,992
Rural Housing Organisation ... ..	6,000
Silver Hill Duckling Ltd., Emyvale, Monaghan ... ..	9,916
Roscommon County Development Team (a) ... ..	152
Michael Jacob, Kilglass, Enniscrone, Sligo ... ..	5,109
North Connacht Farmers Co-operative Society Ltd., Tubbercurry, Sligo ... ..	38,233
Lisavaid Co-operative Creamery Ltd., Lisavaid, Cork ... ..	1,000
C. J. Taylor, Clonakilty, Cork ... ..	3,644
Leitrim County Development Team (a) ... ..	236
Study of urban settlements in County Roscommon (e) ... ..	2,250
Sligo County Development Team (f) ... ..	3,000
Miscellaneous small grants ... ..	69,048
	<hr/>
	£220,340

- (a) Payment towards cost of Promotional Campaign in Great Britain.  
 (b) Payment for an assessment of Rent-a-Cottage project at Ballycastle.  
 (c) Payment for a study of new manufacturing opportunities in Mayo.  
 (d) Payment towards demountable factory building.  
 (e) The study is being carried out by staff and students of Queen's University, Belfast.  
 (f) Contribution towards management expenses of study of Sligo/Leitrim by students of Gröningen State University.

## REPAYABLE ADVANCES OUTSTANDING AT 31st DECEMBER, 1978

	£
Dooley-Artom Engineering Ltd., Galway ... ..	11,334
Portumna Packers Co-operative Ltd., Portumna, Galway ... ..	8,500
Cyril Cullen Ltd., Carrick-on-Shannon, Leitrim ... ..	4,049
Ballybay Tanners Ltd., Ballybay, Monaghan ... ..	30,978
Irish Farmhouse Preserves Ltd., Newbliss, Monaghan ... ..	9,000
Athlone Furniture Company Ltd., Athlone, Roscommon ... ..	36,844
Shantan Ltd., Bealnamullia, Athlone, Roscommon ... ..	16,955
Slievebawn Co-operative Handcraft Market Ltd., Strokestown, Roscommon ... ..	7,196
G.W.I. Ltd., Collooney, Sligo ... ..	36,100
Porcelain Products Ltd., Drumcollogher, Limerick ... ..	2,088
	<hr/>
	£163,044



ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for grants to Local Authorities in relief of rates on agricultural land.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Primary Allowance ... ..	34,220,000	35,013,523	—	793,523
B.—Supplementary Allowance ... ..	4,280,000	3,327,184	952,816	—
TOTAL	£ 38,500,000	38,340,707	952,816	793,523

Surplus to be surrendered £159,293

#### EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The saving arose as a result of measures introduced in 1978 which lowered the eligibility threshold for rates relief from £100 rateable valuation to £75 rateable valuation and which rendered accurate estimation very difficult.

TOMÁS F. Ó COFAIGH,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
11 Aibreán, 1979.

I certify that this Account has been examined under my directions, and is correct.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

# OFFICE OF THE MINISTER FOR JUSTICE

Vote 23

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Justice, and of certain other services administered by that Office, and of the Public Record Office, and of the Keeper of State Papers and for the purchase of historical documents, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	1,669,000	1,588,282	80,718	—
A.2.—Consultancy Services ... ..	38,000	—	38,000	—
B.1.—Travelling and Incidental Expenses	164,000	187,854	—	23,854
B.2.—Office Machinery and other Office Supplies ... ..	48,000	62,375	—	14,375
C.—Post Office Services ... ..	65,000	88,286	—	23,286
D.—Payments to the Incorporated Council of Law Reporting for Ireland ...	21,000	14,141	6,859	—
E.—Commissions and Special Inquiries	10,000	9,098	902	—
F.1.—Legal Aid—Criminal ... ..	419,000	502,862	—	83,862
F.2.—Legal Aid—Civil ... ..	1,000	—	1,000	—
G.—Grant to Free Legal Advice Centres	20,000	20,000	—	—
H.—Compensation for Personal Injuries Criminally Inflicted ... ..	600,000	499,647	100,353	—
I.—Grants to Adoption Societies ...	80,000	66,000	14,000	—
GROSS TOTAL ... ..	£ 3,135,000	3,038,545	241,832	145,377
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £96,455	
Deduct—			Deficiency of Appropriations in Aid realised	
J.—Appropriations in Aid	36,000	30,440	£5,560	
NET TOTAL	3,099,000	3,008,105	Net Surplus to be surrendered £90,895	

### EXTRA RECEIPTS PAYABLE TO EXCHEQUER

	Estimated	Realised
	£	£
Fees for Nationality and Citizenship Certificates (No. 26 of 1956) ...	2,125	8,962



## Vote 23

### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—A sum of £118,000 was received from the Vote for Remuneration (No. 52).
- A.2.—Saving due to (i) provision for additional expenditure for a previously completed project not being needed during the year and (ii) another project having to be postponed.
- B.1.—Excess due mainly to expenditure on (i) equipment for the Forensic Science Laboratory and (ii) travel, etc., expenses being greater than anticipated.
- B.2.—Excess due to increased volume of, and charges for, photocopying and offset printing and also to increased expenditure on other office machinery.
- C.—Expenditure on telephones was greater than anticipated.
- D.—Saving due mainly to the fact that there was no expenditure in respect of the publication of legal text books.
- E.—It is difficult to estimate accurately expenditure under this subhead.
- F.1.—Excess due to increased remuneration to solicitors and counsel and the heavy cost of one exceptionally long trial.
- F.2.—A civil legal aid scheme was not introduced during the year.
- H.—It is difficult to estimate accurately expenditure under this subhead.
- I.—Some of the factors taken into account in calculating these grants are liable to variation and it is difficult to estimate expenditure accurately under this subhead.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Film Censorship fees (cash) ... ..	30,000	19,628
2. Miscellaneous ... ..	6,000	10,812
	<u>£36,000</u>	<u>£ 30,440</u>

- Receipts of Film Censorship fees were less than anticipated.
- Refunds by the E.E.C. and Council of Europe of certain travelling expenses abroad were greater than anticipated.

### EXTRA REMUNERATION (exceeding £200)

Seventy-nine officers received overtime payments in excess of £200, with amounts paid varying between £209 and £2,302. Overtime was paid to one hundred and sixty-six officers in all at a total cost of £51,998.

### NOTES

£4,380 was received in respect of fees (stamps) for searches, copies, etc., in the Public Record Office.

*Ex-gratia* payments amounting to £8 were made to two officers in respect of loss or damage to personal property (E. 109/41/41).

*Ex-gratia* payments of £3,045 and £472, respectively, were made in respect of fees of counsel who were assigned outside the scope of the Free Legal Aid Regulations (S.332/3/75).

An *ex-gratia* payment of £25 not provided for within the Free Legal Aid Regulations was made to a solicitor as compensation for additional attendance (S.13/5/63).

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1978.

Commission or Special Inquiry	Year of Appointment	Total expenditure to 31st December, 1978
Committee on Court Practice and Procedure ... ..	1961—62	£ 4,475
Landlord and Tenant Commission ...	1965—66	5,927
Committee on Civil Legal Aid and Advice	1974	8,002
Criminal Injuries Compensation Tribunal	1974	15,554
Committee on Criminal Legal Aid ...	1975	2,909
Interdepartmental Committee on Mentally Ill and Maladjusted Persons ...	1972	2,567
Committee to recommend certain safeguards for persons in custody and for members of An Garda Síochána	1978	300
Garda Síochána Committee of Inquiry	1978	730

A. WARD,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
30th April, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



## Vote 24

## GARDA SÍOCHÁNA

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, 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	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	51,154,000	50,526,737	627,263	—
B.1.—Travelling and Incidental Expenses	2,646,000	2,743,431	—	97,431
B.2.—Office Machinery and other Office Supplies ... ..	161,000	144,534	16,466	—
C.—Post Office Services ... ..	1,455,000	1,426,185	28,815	—
D.—Clothing and Accesories ... ..	1,020,000	626,056	393,944	—
E.—Station Services ... ..	590,000	616,257	—	26,257
F.—Garda Síochána Medical Aid Society (Grant-in-Aid) ... ..	5,100	5,100	—	—
G.—Transport ... ..	2,272,000	2,437,301	—	165,301
H.—Equipment ... ..	987,000	855,070	131,930	—
I.—Superannuation, etc. ... ..	11,077,000	10,993,891	83,109	—
J.—Witnesses' Expenses ... ..	95,000	123,932	—	28,932
GROSS TOTAL	£ 71,462,100	70,498,494	1,281,527	317,921
			Surplus of Gross Estimate over Expenditure £963,606	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> K.—Appropriations in Aid	870,100	1,173,468	£303,368	
NET TOTAL	£ 70,592,000	69,325,026	Total Surplus to be surrendered £1,266,974	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—A sum of £2,260,000 was received from the Vote for Remuneration (No. 52).

B.2.—Saving due mainly to expenditure on computer and data preparation equipment being less than anticipated partly offset by an excess on photocopying equipment and requisite materials.

D.—The saving was due mainly to some clothing which was ordered not being delivered and to some over-estimation.

G.—Expenditure on purchase of vehicles was greater than anticipated.

H.—The saving was due mainly to expenditure for radio equipment, protective equipment and equipment for the Technical Bureau being less than anticipated.

J.—It is difficult to estimate accurately expenditure under this subhead.

#### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions to the Garda Síochána Widows' and Children's Pension Scheme ... ..	530,000	616,887
2. Miscellaneous receipts (repayable advances, sale of old stores, fees for accident reports and non-public duties, etc.) ... ..	340,100	556,581
	<u>£870,100</u>	<u>£1,173,468</u>

1. Contributions to the Garda Síochána Widows' and Children's Pension Scheme were more than anticipated due to salary increases (pension contributions are a percentage of salaries).

2. Miscellaneous items comprised the following:—

	£
Repayment of advances under Subhead B ... ..	60,013
Payments for services rendered by the Garda Síochána ... ..	114,231
Recovery in respect of loss of property or damage to stores, etc. ... ..	14,671
Proceeds of sales of old stores and cast uniforms and forfeited and unclaimed property ... ..	240,549
Fees for accident and malicious damage reports ... ..	82,562
Centage charge to Insurance Companies for collection of insurance premiums	15,056
Minor unclassified items ... ..	29,499
	<u>£556,581</u>

#### STATEMENT OF LOSSES (Stores, etc.)

In fifty-eight accidents involving Garda Síochána vehicles damage amounting to £24,705 was attributable to Garda personnel (S.13/18/56).

In two hundred and ninety-seven accidents involving Garda Síochána vehicles damage amounting to £63,675 was not attributable to Garda personnel. In the case of twenty-three of these accidents sums totalling £4,136 were received in settlement (S.13/18/56 and S.16/1/67).

In sixty-five cases malicious damage amounting to £3,328 was caused to Garda Síochána vehicles (S.200/9/45).

#### EXTRA REMUNERATION (exceeding £200)

Seven thousand, four hundred and eight members of the Garda Síochána and twenty-three civilian employees received overtime payments in excess of £200, with amounts paid varying between £201 and £3,877. Overtime was paid to eight thousand, seven hundred and ninety-four persons in all at a total cost of £6,215,236.



## Vote 24

### NOTES

£12,622 was received in respect of fees (stamps) for the use of vehicle plates under the Road Transport Acts.

Assistance was rendered by the Department of Defence in disposing of explosive materials (S.4/17/63).

Army helicopters were availed of by Garda personnel during 1978.

An *ex-gratia* payment of £40 was made to a civilian in respect of the loss of personal property while assisting the Gardai (S.13/11/68).

A sum of £1,275, representing the value of radio equipment which was stolen, was written off as a loss to public funds (S. 13/7/63).

A sum of £34, representing the value of losses in petrol stocks, was written off as a loss to public funds (S. 13/7/63).

### GARDA SÍOCHÁNA REWARD FUND, 1978

The following statement shows the total receipts proper to the Fund, for the year 1978, the amount of payments in that period and the balance of the Fund at 31st December, 1978.

	£		£
Balance from previous year	... 2,786	Payments during the year ended 31st December, 1978	... .. 2,409
Total amount credited in the year ended 31st December, 1978	... 2,464	Balance on 31st December, 1978	... 2,841
	<u>£5,250</u>		<u>£5,250</u>

On 31st December, 1978 a sum of £2,108, which was payable to the Fund, was held in a suspense account.

The receipts into the Fund for the year amounted to £2,464 as shown hereunder:—

	£
Contribution from Garda Vote	... .. 415
Receipts from disciplinary measures	... .. 997
Revenue rewards	.. .. . 906
Fishery rewards	... .. 146
	<u>£2,464</u>

A. WARD,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE  
30th April, 1979.

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

SEAN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

# PRISONS

Vote 25

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for expenses in connection with prisons, including centres of detention for juveniles; and for welfare services.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	5,830,000	5,588,102	241,898	—
B.—Travelling and Incidental Expenses	175,000	252,092	—	77,092
C.—Post Office Services ... ..	75,000	78,342	—	3,342
D.—Buildings and Equipment ... ..	2,161,600	2,289,669	—	128,069
E.—Prison Services, etc. ... ..	1,113,000	1,188,637	—	75,637
F.—Manufacturing Department and Farm	169,000	126,266	42,734	—
G.—Welfare Services ... ..	157,000	118,558	38,442	—
H.—Educational Services ... ..	30,000	35,819	—	5,819
GROSS TOTAL	£ 9,710,600	9,677,485	323,074	289,959
			Surplus of Gross Estimate over Expenditure £33,115	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
I.—Appropriations in Aid	192,600	187,537	£5,063	
NET TOTAL	£ 9,518,000	9,489,948	Net Surplus to be surrendered £28,052	
Estimated daily average number of prisoners	...	...	...	1,100
Actual daily average number of prisoners	...	...	...	1,179

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £1,048,000 was received from the Vote for Remuneration (No. 52).
- B.—Excess due mainly to expenditure on travelling, subsistence, removal, etc., expenses being greater than anticipated.
- D.—Excess due mainly to expenditure on the purchase of sites being greater than anticipated.
- E.—Excess due mainly to expenditure on clothing, bedding and furniture being greater than anticipated, partly offset by some savings on some other items.
- F.—Saving due to the fact that the development of farm and manufacturing work in the prisons did not proceed as rapidly as planned.
- G.—Saving due mainly to the fact that grants for the provision and maintenance of hostels for offenders were not availed of to the extent anticipated.



## Vote 25

H.—Due to the expansion of educational services in the prisons, expenditure on educational equipment and materials was greater than anticipated.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Manufacturing Department and Farm (including produce used in prisons) ... ..	191,000	153,213
2. Miscellaneous ... ..	1,600	34,324
	<u>£192,600</u>	<u>£187,537</u>

1. The deficit was due mainly to the fact that the development of farm and manufacturing work in the prisons did not proceed as rapidly as planned.
2. Sales of miscellaneous items were greater than anticipated.

### EXTRA REMUNERATION (exceeding £200)

Nine hundred and seventy-eight officers received overtime payments in excess of £200, with amounts paid varying between £208 and £4,696. Overtime was paid to one thousand and twenty-eight officers in all, at a total cost of £1,713,613.

### NOTE

*Ex-gratia* payments amounting to £173 were made to four officers in respect of damage to personal property (E.109/41/41).

A. WARD,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
30th April, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

## ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st DECEMBER, 1978.

	Agriculture	Other Industries	Total		Agriculture	Other Industries	Total
	£	£	£		£	£	£
Stock in hand, 1st January, 1978	8,150	55,170	63,320	Sales, ... ..	31,155	110,559	141,714
Purchases ... ..	21,134	124,858	145,992	*Stock in hand, 31st December, 1978	10,721	92,879	103,600
Profit ... ..	12,592	23,410	36,002		£41,876	£203,438	£245,314
	£41,876	£203,438	£245,314				

\*Materials; £47,057: manufactured goods, £10,623; tools, etc., £45,920

## RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1st January, 1978	£ 12,611	Amount due in respect of Sales at 1st January, 1978	£ 29,336
Purchases during year ended 31st December, 1978	145,992	Sales during year ended 31st December, 1978	141,714
†Amount due in respect of purchases at 31st December, 1978	158,603	*Amount due in respect of sales as at 31st December, 1978	171,050
Expenditure from Subhead F. as per Appropriation Account	32,337	Receipts under Subhead I. (1) as per Appropriation Account	17,837
†Viz:—Public Departments, £19,462; Other persons, £12,875	126,266	*Viz:—Public Departments, £16,329; Other persons, £1,508	153,213

A. WARD,  
*Accounting Officer.*



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for such of the salaries and expenses of the Supreme Court, the High Court, the Special Criminal Court, the Circuit Court and the District Court as are not charged on the Central Fund.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	3,080,000	2,983,854	96,146	—
B.1.—Travelling and Incidental Expenses	338,000	309,445	28,555	—
B.2.—Office Machinery and other Office Supplies ... ..	24,000	35,630	—	11,630
C.—Post Office Services ... ..	151,000	144,303	6,697	—
GROSS TOTAL ... ..	£3,593,000	3,473,232	131,398	11,630
			Surplus of Gross Estimate over Expenditure £119,768	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid ... ..	185,000	215,594	£30,594	
NET TOTAL ... ..	£3,408,000	3,257,638	Total Surplus to be surrendered £150,362	

## EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Court Percentages ... ..	11,800	14,130

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £72,000 was received from the Vote for Remuneration (No. 52).
- B.1.—Saving due mainly to expenditure on travelling, subsistence, etc., for the Circuit Court, Supreme Court and High Court being less than anticipated.
- B.2.—Excess due to increased volume of, and charges for, photocopying.

## APPROPRIATIONS IN AID.

	Estimated	Realised
	£	£
1. Fines ... ..	130,000	169,352
2. Fees ... ..	45,000	36,731
3. Miscellaneous ... ..	10,000	9,511
	£185,000	£215,594

1 and 2. Receipts in respect of fines and fees are difficult to estimate accurately.

#### EXTRA REMUNERATION (exceeding £200)

Seventy-nine officers received overtime payments in excess of £200, with amounts paid varying between £206 and £3,119. Overtime was paid to one hundred and eighty-eight officers in all, at a total cost of £56,100.

#### NOTES

An *ex-gratia* payment of £21 was made to an officer in respect of damage to personal property (E.109/41/41).

Fees (stamps) were received as follows:—

							£
District Court fees	...	...	...	...	...	...	606,627
Circuit Court fees	...	...	...	...	...	...	414,822
Judicature fees	...	...	...	...	...	...	855,843
Bankruptcy fees	...	...	...	...	...	...	33,493
Judgements Registry fees	...	...	...	...	...	...	32,498
Chief Justice fees	...	...	...	...	...	...	31,316

A. WARD,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
30th April, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*



# Vote 27 LAND REGISTRY AND REGISTRY OF DEEDS

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Land Registry and of the Registry of Deeds.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	1,801,000	1,822,797	—	21,797
B.1.—Travelling and Incidental Expenses	69,000	41,319	27,681	—
B.2.—Office Machinery and other Office Supplies ... ..	91,000	44,627	46,373	—
C.—Post Office Services ... ..	152,000	135,235	16,765	—
TOTAL	£ 2,113,000	2,043,978	90,819	21,797

Surplus to be surrendered £69,022

### EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Land Registry Fees ... .. £1,691,542

### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £64,000 was received from the Vote for Remuneration (No. 52).
- B.1.—Saving mainly due to expenditure on compensation being less than anticipated, partly offset by an excess on map reconstruction and restoration.
- B.2.—Saving mainly due to the fact that the provision which was made for the introduction of a microfilming system was unexpended as studies indicated that such a system was unsuitable.
- C.—Expenditure on telephones was less than anticipated.

### EXTRA REMUNERATION (exceeding £200)

One hundred and eleven officers received overtime payments in excess of £200, with amounts paid varying between £214 and £1,810. Overtime was paid to three hundred and fifty-three officers in all at a total cost of £165,477.

### NOTES

*Ex-gratia* payments amounting to £44 were paid to six officers for the theft of or damage to personal property (E. 109/41/41).

Fees (stamps) were received as follows:—

Land Registry fees	... ..	£316,747
Registry of Deeds fees	... ..	£184,311

A. WARD,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
30th April, 1979.

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

SEAN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

# CHARITABLE DONATIONS AND BEQUESTS

Vote 28

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Charitable Donations and Bequests Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	44,100	42,968	1,132	—
B.—Travelling and Incidental Expenses	21,000	2,735	18,265	—
C.—Post Office Services ... ..	4,000	3,767	233	—
GROSS TOTAL	£ 69,100	49,470	19,630	—
			Surplus of Gross Estimate over Expenditure £19,630	
	Estimated	Realised		
Deduct— D.—Appropriations in Aid	100	122		Surplus of Appropriations in Aid realised £22
NET TOTAL	£ 69,000	49,348		Total Surplus to be surrendered £19,652

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £3,500 was received from the Vote for Remuneration to meet increases in remuneration.
- B.—Saving due to the deferment of the purchase of machinery.
- C.—Expenditure on telephones was less than anticipated.
- D.—Receipts were greater than anticipated.

## EXTRA REMUNERATION (exceeding £200)

One officer was paid the sum of £371.  
Eight officers were paid a total of £635 in respect of overtime.

ANTOINETTE TORMEY,  
*Accounting Officer.*

27th April, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*



## Vote 29

## ENVIRONMENT

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Office of the Minister for the Environment, including grants to Local Authorities, grants and other expenses in connection with housing, and miscellaneous schemes and grants including a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £4,058,000				
<i>Supplementary</i> 410,000				
	4,468,000	4,478,362	—	10,362
A.2.—Consultancy Services				
<i>Original</i> £1,000				
<i>Supplementary</i> 4,000				
	5,000	5,153	—	153
B.—Travelling and Incidental Expenses				
<i>Original</i> £594,000				
<i>Supplementary</i> 75,000				
	669,000	743,609	—	74,609
C.—Post Office Services				
<i>Original</i> £206,000				
<i>Supplementary</i> 24,000				
	230,000	218,695	11,305	—
D.—Statutory Inquiries ... ..	4,000	3,579	421	—
E.1.—Housing Subsidy ... ..	45,000,000	44,999,860	140	—
E.2.—Private Housing Grants				
<i>Original</i> £17,000,000				
<i>Supplementary</i> 10				
	17,000,010	14,483,676	2,516,334	—
F.1.—Water Supply and Sewerage etc. Subsidies				
<i>Original</i> £8,403,000				
<i>Supplementary</i> 250,000				
	8,653,000	8,653,000	—	—
F.2.—Water Supply and Sewerage Grants	4,480,000	4,182,727	297,273	—
G.—Grants in respect of Environmental Works and Dangerous Places				
<i>Original</i> £305,000				
<i>Supplementary</i> 4,000,000				
Less Do. 1,185,500				
	3,119,500	3,019,805	99,695	—
H.—Recoupment of Expenditure in respect of Register of Electors				
<i>Original</i> £255,000				
<i>Supplementary</i> 75,000				
	330,000	329,067	933	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—An Foras Forbartha, Teo. (Grant-in-Aid)				
<i>Original</i> £1,261,000				
<i>Supplementary</i> 117,500				
	1,378,500	1,378,500	—	—
J.—Local Improvements Scheme	1,750,000	1,656,205	93,795	—
K.—Technical Assistance	30,000	25,125	4,875	—
L.—Grants in respect of Road Works, Road Safety and related Services.				
<i>Original</i> £34,757,000				
<i>Supplementary</i> 45,000				
	34,802,000	34,785,288	16,712	—
M.—Licensing and Registration of Motor Vehicles and Licensing of Drivers				
<i>Original</i> £1,452,000				
<i>Supplementary</i> 1,285,000				
	2,737,000	2,736,584	416	—
N.—Interest Subsidy for Building Societies	65,000	46,175	18,825	—
O.—Recoupment of Expenditure on foot of certain Malicious Injuries				
<i>Original</i> £1,000,000				
<i>Less Supplementary</i> 300,000				
	700,000	664,754	35,246	—
P.—Grant in Relief of Rates				
<i>Original</i> £80,750,000				
<i>Less Supplementary</i> 500,000				
	80,250,000	79,342,311	907,689	—
Q.—Miscellaneous Services				
<i>Original</i> £1,025,000				
<i>Less Supplementary</i> 195,000				
	830,000	715,210	114,790	—
S.—Apprentice Employment				
<i>Original</i> Nil				
<i>Supplementary</i> £200,000				
<i>Less Do.</i> £155,000				
	45,000	16,169	28,831	—
GROSS TOTAL				
<i>Original</i> £202,396,000				
<i>Supplementary</i> 4,200,000				
<i>Less Do.</i> 49,990				
	£206,546,010	202,483,854	4,147,280	85,124
			Surplus of Gross Estimate over Expenditure £4,062,156	



# Vote 29

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised		
<i>Deduct—</i>				
R.—Appropriations in Aid				Surplus of Appropriations in Aid realised
<i>Original</i>	£712,000			£33,188
<i>Less Supplementary</i>	50,000	662,000		
NET TOTAL				
<i>Original</i>	£201,684,000			Total Surplus to be surrendered
<i>Supplementary</i>	4,200,000			£4,095,344
<i>Do.</i>	10			
	£	205,884,010	201,788,666	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The excess was due to increased rates of travelling and subsistence allowances and in an increase in the number of travelling officers.
- E.2.—The saving arose due to the lower rate of approved applications which matured for payment during the year. Shortages of materials due to industrial disputes may also have been a contributory factor.
- F.2.—The shortfall in expenditure was due to under-expenditure on grants for single water and/or sewerage installations which was due in some degree to rural householders opting to join group schemes.
- G.—Saving due to the effects of industrial action by local authority officers.
- J.—Saving due to local authorities' inability to expend full grants owing to industrial action by local authority officers.
- K.—Saving due to unforeseen delays in the submission of documentation in support of grants in respect of training courses completed during the year.
- N.—Expenditure was less due to a lowering of Building Societies' mortgage rates and redemption of some of the loans covered by the subsidy.
- Q.—Savings under grants to An Chomhairle Leabharlanna were due to the fact that the number of projects on which subsidy could be paid was very much smaller than anticipated.

Expenditure under Oil Pollution did not reach the level anticipated because claims in respect of the purchase of materials and equipment did not mature for payment as early as anticipated. It is not possible to make accurate estimation in advance in relation to Oil Pollution. Savings under grants in respect of homes for stray cats and dogs arose because the scheme of recoupment was introduced late in the year and some of the projects for the creation of shelters did not mature.

- S.—Saving due to the failure by some local authorities to submit claims in time for recoupment, and the recruitment of apprentices not taking place as early as anticipated.

## Vote 29

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by local authorities, etc., for audit of their accounts	160,000	137,548
2. Costs payable by local authorities in relation to Inquiries ...	9,000	5,717
3. Expenses repayable by local authorities under section 12 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939).	61,000	58,752
4. Fees payable by applicants for certificates of reasonable value of new houses ... ..	20,000	18,310
5. Inspection fees in respect of the scheme of structural guarantees for new houses		
Original	£70,000	
Less Supplementary	£65,000	
	5,000	4,604
6. Fees payable by applicants for driving tests		
Original	£350,000	
Supplementary	10,000	
	360,000	357,283
7. Miscellaneous, including refunds on certain housing grants, salaries of officers on loan to outside bodies and refunds and payments from E.E.C.		
Original	£42,000	
Supplementary	5,000	
	47,000	112,974
	£662,000	£695,188

2. Accurate estimation not possible.

7. The principal receipts under this head were: salaries of officers on loan to outside bodies, £37,155; recoupment of travelling expenses by the E.E.C., £15,305; refunds of private housing and water and sewerage grants, £3,001; Vested Cottages Appeals fees, £185; refund by Dublin Corporation of over-recoupment of Rates Waiver in 1977, £21,183; refund of £34,473 by a local authority in respect of a malicious injuries claim paid from Subhead O in 1977, and Housing Grant fees £838.

## EXTRA REMUNERATION (exceeding £200)

An Assistant Secretary of the Department received £800 as a member of the Industrial Development Authority. Two Assistant Secretaries received £720 each as Chairman of An Foras Forbartha and Chairman of the National Building Agency, respectively. A Principal Officer received £520 as a Director of the National Building Agency. One Principal Officer and one Planning Officer received £553 each as members of An Bord Pleanála. One Executive Officer, one Higher Executive Officer, one Administrative Officer, two Assistant Principal Officers and one Housing Inspector received amounts ranging from £230 to £1,146, for special or higher duties. Thirty-three Clerical Assistants, twenty-two Messengers, one Paperkeeper, one Clerical Officer, fifteen Executive Officers, and four Higher Executive Officers received amounts ranging from £216 to £1,509 for overtime. Overtime was paid to two hundred and twenty-nine officers in all, at a total cost of £57,513.



## Vote 29

### NOTES

A sum of £406,538 was charged to Subhead A.1. in respect of the salaries of staff assigned to An Bord Pleanála.

A sum of £26,955 was charged to Subhead A.1. in respect of the salaries of staff assigned to the National Road Safety Association.

A sum of £21,646 was charged to Subhead B in respect of travelling and subsistence expenses incurred by staff assigned to An Bord Pleanála.

G. A. MEAGHER,  
*Accounting Officer.*

DEPARTMENT OF THE ENVIRONMENT,  
20th April, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Education (including Institutions of Science and Art), for certain miscellaneous educational and cultural services and for payment of sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £5,111,000				
<i>Supplementary</i> 334,300				
	5,445,300	5,143,948	301,352	—
A.2.—Travelling and Incidental Expenses	550,000	624,335	—	74,335
A.3.—Office Machinery and Other Office Supplies ... ..	125,000	124,601	399	—
A.4.—Post Office Services ... ..	330,000	268,609	61,391	—
B.1.—International Activities ... ..	182,500	156,831	25,669	—
B.2.—Research Activities ... ..	195,000	186,588	8,412	—
C.1.—Higher Education Grants ...	2,630,000	2,567,454	62,546	—
C.2.—University Scholarships, Research Grants and Fellowships ... ..	380,000	311,300	68,700	—
D.1.—Publications in Irish ... ..	480,000	389,835	90,165	—
D.2.—Grants to Colleges providing Courses in Irish ... ..	250,000	250,699	—	699
D.3.—Transport Services ... ..	13,605,000	13,977,897	—	372,897
D.4.—Technological Aids ... ..	215,000	215,615	—	615
D.5.—Training Courses—Audio-Visual Aids ... ..	5,000	3,876	1,124	—
D.6.—Physical Education ... ..	43,000	39,626	3,374	—
D.7.—Teachers' Centres ... ..	64,000	55,541	8,459	—
D.8.—Aontas ... ..	10,000	10,000	—	—
D.9.—National and Secondary Schools—Grants towards Clerical Assistance				
<i>Original</i> £1,200,000				
<i>Less Supplementary</i> 123,990				
<i>Less Do</i> 418,190				
	657,820	134,033	523,787	—
NATIONAL LIBRARY				
E.1.—Purchase of Books, etc., (Grant-in-Aid) ... ..	45,000	45,000	—	—



## Vote 30

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
E.2.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid) ...	2,200	2,200	—	—
E.3.—Fees and Expenses in Connection with Inspection of Manuscripts and Editing of Publications ...	3,200	1,518	1,682	—
E.4.—Development Schemes ...	14,000	13,409	591	—
NATIONAL MUSEUM				
F.1.—Purchase of Specimens (Grant-in-Aid)	53,400	53,400	—	—
F.2.—Fittings, Materials, etc. ...	11,000	11,264	—	264
F.3.—Archaeological Excavations (Grant-in-Aid)				
<i>Original</i> ...	£54,000			
<i>Supplementary</i> ...	35,000			
<i>Do</i> ...	62,000			
	151,000	151,000	—	—
F.4.—Development Schemes	14,000	10,416	3,584	—
GRANTS-IN-AID				
G.1.—An Cumann Scoilghrámaíochta	9,000	9,000	—	—
G.2.—Royal Irish Academy				
<i>Original</i> ...	£212,000			
<i>Supplementary</i> ...	8,200			
	220,200	219,877	323	—
G.3.—Royal Irish Academy of Music				
<i>Original</i> ...	£120,000			
<i>Supplementary</i> ...	42,200			
	162,200	162,200	—	—
G.4.—The National Film Institute of Ireland—Purchase of Educational Films ...	8,000	8,000	—	—
G.5.—College of Industrial Relations—General Expenses ...	10,000	10,000	—	—
G.6.—Dublin Institute of Adult Education—General Expenses ...	9,000	9,000	—	—
G.7.—Royal Zoological Society of Ireland	2,000	2,000	—	—
G.8.—Irish Committee of Historical Sciences ...	1,000	1,000	—	—
G.9.—Overseas Club—General Expenses	4,000	—	4,000	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.10.—Irish Council Of Overseas Students —General Expenses ... ..	4,000	—	4,000	—
G.11.—Muintir na Tíre ... ..	25,000	25,000	—	—
G.12.—Grant-in-Aid Fund for Youth and Sports Organisations <i>Original</i> £700,000 <i>Supplementary</i> 44,000	744,000	744,000	—	—
G.13.—Chester Beatty Library <i>Original</i> £40,000 <i>Supplementary</i> 2,200	42,200	42,200	—	—
G.14.—Irish Countrywomen's Association	7,000	7,000	—	—
G.15.—An Cumann le Béaloideas Éireann	1,000	1,000	—	—
G.16.—Music Association of Ireland	4,000	4,000	—	—
G.17.—Institiúid Teangeolaíochta Éireann <i>Original</i> £100,000 <i>Supplementary</i> 5,300	105,300	90,000	15,300	—
G.18.—Royal Society of Antiquaries of Ireland ... ..	700	700	—	—
G.19.—Grant-in-Aid Fund for Youth Employment <i>Original</i> £300,000 <i>Supplementary</i> 500,000 <i>Do</i> 80,000	880,000	880,000	—	—
G.20.—Special U.S.A. Exhibition Fund	10,000	—	10,000	—
GRASS TOTAL <i>Original</i> £27,139,000 <i>Supplementary</i> 35,000 <i>Do.</i> 500,000 <i>Do.</i> 10 <i>Do.</i> 36,010 — — — £	27,710,020	26,963,972	1,194,858	448,810
			Surplus of Gross Estimate over Expenditure £746,048	



# Vote 30

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised		
<i>Deduct—</i>				
H.—Appropriations in Aid				
<i>Original</i>	£84,000			
<i>Supplementary</i>	36,000			
	120,000	134,448		Surplus of Appropriations in Aid realised £14,448
NET TOTAL.				
<i>Original</i>	£27,055,000			
<i>Supplementary</i>	35,000			
<i>Do.</i>	500,000			
<i>Do.</i>	10			
<i>Do.</i>	10			
	£ 27,590,020	26,829,524		Total Surplus to be surrendered £760,496

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The saving was due mainly to unfilled vacancies.
- A.2.—Expenditure on travelling was greater than expected while that on incidental expenses showed a saving.
- A.4.—Expenditure on telephones was less than expected.
- B.1.—Expenditure on international activities was less than anticipated.
- C.2.—The number of scholarships and grants availed of was less than estimated.
- D.1.—The saving was due mainly to the fact that an anticipated payment on a major printing contract did not arise.
- D.5.—The number of courses held during the year was less than expected.
- D.6.—The number of grants availed of was less than expected.
- D.7.—A number of claims relating to 1978 were not paid until 1979.
- D.9.—Progress on the introduction of the scheme was slower than expected, mainly because objections were raised to the scheme as originally drafted.
- E.3.—Fees and expenses paid were less than expected.
- F.4.—Expenditure on the schemes was less than anticipated.
- G.9. and G.10.—These grants were not paid by the Department of Education in 1978.
- G.17.—The full grant was not required.
- G.20.—Since no money was received in respect of the Exhibition of Early Irish Art in the United States there was no issue from the Fund.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees for genealogical researches, etc. ... ..	8,000	13,468
2. Sales of publications in Irish ... ..	30,000	21,591
3. Fees for photocopying services ... ..	4,000	14,245
4. Income from Treasures of Early Irish Art Exhibition in United States (Subhead G.20) ... ..	10,000	—
5. Recoupment of certain travelling and subsistence expenses from the E.E.C. ... ..	10,000	14,613
6. Miscellaneous ... ..	22,000	34,531
7. E.E.C. Pilot Project on the Transition from School to Work.		
	<i>Original</i>	<i>Nil</i>
	<i>Supplementary</i>	<i>£36,000</i>
	36,000	36,000
	<u>£120,000</u>	<u>£134,448</u>

1. The demand for genealogical researches was greater than anticipated.
2. Sales of publications in Irish were less than expected.
3. The surplus was due mainly to the introduction of increased charges for photocopying.
4. No money was received from the exhibition in 1978.
5. Recoupments from the E.E.C. were greater than expected.
6. The surplus of miscellaneous receipts was due mainly to the receipt in 1978 of recoupment of salaries paid in 1977 to officers on secondment (£25,813), to the cancellation in 1978 of out of date payable orders related to the previous year (£4,147) and to other miscellaneous items.

## EXTRA REMUNERATION (exceeding £200).

Two Higher Executive Officers, one Executive Officer and one Staff Officer received allowances of £1,072, £612 and £350, respectively, for special duties.

Two Higher Executive Officers, twenty-five Executive Officers, eleven Staff Officers, eighteen Clerical Officers, seventy-seven Clerical Assistants, eighteen Messengers, five Temporary Porters, four Night Watchmen, two General Operators and nineteen Temporary Clerks received sums varying from £201 to £1,993 in respect of overtime. The total amount paid in respect of overtime was £125,931. Six National Library Assistants, one Head Attendant, thirty-seven Attendants, one Mounter and Binder, two Carpenters, two Labourers, one Photographer and one Painter in the Institutions of Science and Art received sums varying from £201 to £2,129 in respect of extra attendance, Sunday and night duty.

The total number of officers receiving extra remuneration was five hundred and fifty-eight.

## NOTE

Sums totalling £20,000 were received from the Contingency Fund during the year in order to meet expenditure in respect of Archaeological Excavations (Subhead F.3). Following the passing of a supplementary estimate this amount was repaid to the Fund on 28 December, 1978.

D. Ó LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS.  
27 Aibreán, 1979.

I have examined the above Account and the appended Statement and Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts and Statement are correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*



# Vote 30

## GRANTS-IN-AID

### STATEMENT OF EXPENDITURE, ETC., OUT OF GRANTS-IN-AID, 1978

	Balances on 1st January, 1978	Grants-in Aid, 1978	Total	Expenditure, 1978	Balances on 31st Dec- ember, 1978
	£	£	£	£	£
Purchase of Specimens for National Museum ...	33,249	53,400	86,649	61,099	25,550
Archaeological Excavations	27,759	151,000	178,759	173,617	5,142
Purchase of Books, etc., for National Library	23,072	45,000	68,072	56,531	11,541
Survey and Reproduction of Irish Historical Records in Foreign Collections	785	2,200	2,985	2,139	846
Survey and Reproduction of Films of Irish Historical Interest ... ..	259	—	259	—	259
Purchase of Objects for Heraldic Museum ...	329	—	329	—	329
Fund for Youth and Sports Organisations ...	21,150	744,000	765,150	700,654	64,496
Fund for Youth Employment	8,164	880,000	888,164	688,870	199,294
National Museum—U.S. Exhibition of Treasures of Early Irish Art ...	28,674	—	28,674	—	28,674
TOTAL ... .. £	143,441	1,875,600	2,019,041	1,682,910	336,131

D. Ó LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
27 Aibreán, 1979.

ACCOUNTS OF NON-VOTED FUNDS ADMINISTERED BY THE  
DEPARTMENT OF EDUCATION

CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1978.

	<i>Securities</i> £	<i>Cash</i> £		<i>Securities</i> £	<i>Cash</i> £
Balances on 1st January, 1978	164,678	9,217			
Transferred from Income Account for Investment		9,640	Cash invested in securities viz: 13% E.S.B. stock, 1990/92		20,910
Securities bought	21,171		Securities redeemed	20,918	
Securities redeemed		20,910	Securities sold viz: 6% Exchequer Stock, 1980/85	213	
			Balances on 31st December, 1978	164,718	18,857
	<u>£185,849</u>	<u>£39,767</u>		<u>£185,849</u>	<u>£39,767</u>

LIST OF SECURITIES HELD ON 31st DECEMBER, 1978.

	£
6% Exchequer Stock, 1980/85	15,487
6½% Exchequer Stock, 2000/05	337
4½% National Loan, 1975/80	257
5½% National Loan, 1982/87	280
6% Exchequer Loan, 1985/90	611
6½% National Loan, 1986/91	400
7% E.S.B. Stock, 1986/91	1,100
7% National Loan, 1987/92	960
7½% E.S.B. Stock, 1988/93	6
9½% National Loan, 1989/94	500
8½% Conversion Loan, 1986/88	500
9½% National Loan, 1984/89	76,332
9% Conversion Loan, 1980/82	660
9½% National Development Loan, 1992/97	1,300
11% National Loan, 1993/98	13,750
12% Convertible Stock, 1979	500
11½% Exchequer Stock, 1980	510
13% E.S.B. Stock, 1983/85	3,048
14% National Loan, 1985/90	12,870
13% E.S.B. Stock, 1988	14,400
13% E.S.B. Stock, 1990/92	20,910
	<u>£164,718</u>



# Vote 30

## NON VOTED FUNDS—continued

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1978.

Fund	Balance on 1st January, 1978	Income, 1978	Total	Expenditure, 1978	Balance on 31st Dec- ember, 1978
	£	£	£	£	£
Killury or Nelan Fund	243	54	297	—	297
The Henry P. Mulock Charity	14	16	30	14	16
Carlisle and Blake Fund	792	391	1,183	113	1,070
Reid Bequest—Scheme A	140	278	418	279	139
—Scheme B	981	383	1,364	330	1,034
—Scheme C	1,650	867	2,517	220	2,297
The Father O'Halloran Memorial Fund ...	15	30	45	30	15
The Michael Joseph McEnery Memorial Scholarship Fund	300	304	604	298	306
The Lismore Endowment (Earl of Cork's Scholar- ships) ... ..	116	116	232	232	—
The Charleville Endowment	184	184	368	184	184
The Burke Memorial Fund	44	23	67	—	67
Ciste Shéamais A. Mhic Shuibhne ... ..	58	112	170	100	70
Erasmus Smith Endowment	—	10,220	10,220	10,220	—
The Mary A. Hardiman Bequest ... ..	1,161	22,274	23,435	20,830	2,605
Murphy Bequest ...	926	9,868	10,794	3,807	6,987
TOTAL ... .. £	6,624	45,120	51,744	36,657	15,087

D. Ó. LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
27 Aibreán, 1979.

# PRIMARY EDUCATION

Vote 31

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for Primary Education, including National School Teachers' Superannuation, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>TRAINING OF TEACHERS</b>				
A.1.—Training Colleges ... ..	5,300,000	4,560,253	739,747	—
A.2.—Loans and Grants to Training College Students ... ..	650,000	325,319	324,681	—
A.3.—Special Courses for Teachers ...	70,000	55,364	14,636	—
B.—Examinations ... ..	2,000	1,485	515	—
<b>SCHOOLS</b>				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools ... ..	91,890,000	88,574,236	3,315,764	—
C.2.—Model Schools ——— Miscellaneous Expenses ... ..	43,000	38,400	4,600	—
C.3.—Incidental Expenses ... ..	22,000	14,795	7,205	—
C.4.—Miscellaneous Grants ... ..	239,000	232,004	6,996	—
C.5.—Capitation Grants towards Operating Costs of National Schools ...	4,400,000	4,438,534	—	38,534
C.6.—Aid towards the cost of School Books	260,000	238,193	21,807	—
C.7.—Fees for Pupils in Secondary Tops	8,000	2,572	5,428	—
C.8.—Special Educational Project ...	127,000	135,268	—	8,268
D.—Superannuation, etc., of Teachers	15,039,000	15,782,643	—	743,643
E.—Building, Equipment and Furnishing of National Schools ... ..	14,300,000	15,399,193	—	1,099,193
<b>GROSS TOTAL ... £</b>	<b>132,350,000</b>	<b>129,798,259</b>	<b>4,441,379</b>	<b>1,889,638</b>
			Surplus of Gross Estimate over Expenditure £2,551,741	
	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
F.—Appropriations in Aid ... ..	771,000	981,626	£210,626	
<b>NET TOTAL ... £</b>	<b>131,579,000</b>	<b>128,816,633</b>	Total Surplus to be surrendered <b>£2,762,367</b>	



## Vote 31

### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The saving is mainly due to progress on building work being slower than expected.
- A.2.—The number of students who qualified for grants was less than expected.
- A.3.—Some courses were not held and there were fewer applicants for the other courses than were provided for.
- B.—Expenditure on examinations was less than expected.
- C.2.—The saving was mainly due to staff costs being less than expected.
- C.3.—Close estimation is not possible under this subhead.
- C.6.—Applications for grants were less than expected.
- C.7.—The number of students in secondary tops in respect of whom fees were paid was less than estimated.
- C.8.—Salaries of teachers and classroom assistants were greater than expected.
- E.—Rapid progress was made in building operations during the year.

### APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
TRAINING OF TEACHERS							
1. (a)	Training college entrance examination fees	...	...			15,000	23,689
	(b) Recovery of loans to training college students	...	...			28,000	19,835
SUPERANNUATION, ETC., OF TEACHERS							
2. (a)	Income from securities formerly part of the National School Teachers' Pension Fund	...	...	...	...	137,400	137,347
	(b) Receipts from Church Temporalities Fund	...	...			26,600	26,598
	(c) Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc.	...	...	...	...	10,000	33,878
3.	Contributions to Teachers' Widows' and Children's Pensions Scheme	...	...	...	...	550,000	606,801
4.	Miscellaneous	...	...	...	...	4,000	133,478
						<u>£771,000</u>	<u>£981,626</u>

1. (a) The surplus is due to the number of candidates for examination being greater than expected.
- (b) The number refunding loans was less than expected.
2. (c) The number of marriage gratuities refunded was greater than estimated due to the removal of a time limit for repayment.
3. The surplus is due to increased contributions as a result of increases in salaries and allowances.
4. Receipts from the sale of old school houses and from refunds of salaries and grants, which are very difficult to estimate, were greater than anticipated.

## NOTES

In addition to the amount expended under Subhead C.1., a further sum of £5,100,000 was charged to the Vote for Remuneration (No. 52).

Expenditure under Subhead E includes a sum of £9,741 being fees for abandoned plans relating to two National Schools (S.18/19/72).

D. Ó. LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
27 Aibreán, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for Secondary Education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Capitation Grant (including Teachers' Salaries Grant) ...	5,600,000	5,564,670	35,330	—
A.2.—Supplemental Grants to Secondary Schools in lieu of Tuition Fees ...	12,066,000	11,925,695	140,305	—
A.3.—Science and other Equipment Grants	240,000	239,778	222	—
A.4.—Grant for Irish and Bilingual Schools	36,000	31,725	4,275	—
A.5.—Bonus for Choirs and Orchestras, etc.	14,000	13,991	9	—
B.—Incremental Salary Grant ...	54,238,000	53,688,874	549,126	—
C.—Examinations ...	1,334,000	1,348,911	—	14,911
D.—Publication of Irish Text Books ...	50,000	47,496	2,504	—
E.—Courses for Secondary Teachers ...	48,000	45,934	2,066	—
F.1.—Payment to the Secondary Teachers' Pension Fund ...	50,000	50,000	—	—
F.2.—Ex-Gratia Pensions for Widows and Children of certain former Teachers	70,000	67,408	2,592	—
G.—Secondary Schools—Annual Repayment of Building Loans ...	163,000	145,760	17,240	—
H.1.—Comprehensive and Community Schools—Running Costs ...	9,337,000	9,082,917	254,083	—
H.2.—Secondary, Comprehensive and Community Schools—Building Grants and Capital Costs ...	12,445,000	12,458,937	—	13,937
I.—Aid towards the cost of School Books	600,000	600,540	—	540
J.—Miscellaneous ...	1,000	1,690	—	690
GROSS TOTAL	£ 96,292,000	95,314,326	1,007,752	30,078
			Surplus of Gross Estimate over Expenditure £977,674	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
K.—Appropriations in Aid	632,000	718,493	£86,493	
NET TOTAL	£ 95,660,000	94,595,833	Total Surplus to be surrendered £1,064,167	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.4.—The number of schools which qualified for the grant was less than expected.

D.—Payment of a translator's fee was deferred pending the completion of an agreement.

G.—Accurate estimation is difficult due to fluctuating interest rates and to the necessity in some cases of deferring final grant payments pending the completion of certain formalities.

J.—Close estimation is not possible.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Examination fees of students ... ..	345,000	309,799
2. Sale of Irish text books ... ..	5,000	3,165
3. Miscellaneous receipts ... ..	32,000	135,703
4. Refund of portion of capital grants (Subhead H.2) ...	250,000	269,826
	<u>£632,000</u>	<u>£718,493</u>

1. The number of candidates for examination was less than expected.

2. The shortfall was mainly due to the fact that the publication of a book, which was expected would be on sale during the year, was delayed.

3. The surplus was due to the cancellation in 1978 of payable orders relating to the previous year which were listed as out of date by the Paymaster-General and also to the fact that fees received for the recheck of marks for the year 1977 were not brought to account until 1978.

4. Some annuities due on 1st November, 1977, were not received until early in 1978.

## NOTES

In addition to the amount expended under Subhead B, a further sum of £2,161,000 was charged to the Vote for Remuneration (No. 52).

Further expenditure of £318 on the construction of three Vocational Schools at Cavan, Athlone and Tullamore was charged to the Vote during the year bringing the total expenditure to £1,864,254 on 31st December, 1978.

Two community schools, one at Moylish, Limerick City, and the other at Knocknaheeny, Cork City were transferred to the Limerick City and Cork City Vocational Education Committees, respectively, during the year of account to be operated as vocational schools and capital payments for the schools are being made in the manner appropriate for vocational schools i.e. by loans from the Local Loans Fund. Sums amounting to £937,236 in respect of capital payments made in the period up to 31st December, 1977 and charged to subhead H.2 of the Vote for Secondary Education were drawn by the Committees from the Local Loans Fund and paid directly into the Exchequer Account in 1978 as Exchequer Extra Receipts (S. 18/6/78).

The expenditure charged to Subhead H.1 includes a sum of £20,000 paid in settlement of a claim for compensation arising from an accident at Carraroe Comprehensive School.

D. Ó LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
27 Aibreán, 1979.

I have examined the above Account and the appended Statement and Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required and I certify, as the result of my audit, that in my opinion the Accounts and Statement are correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*



## Vote 32

### STATEMENT OF LOANS

Issue of Loans towards building of Secondary Schools, and repayments thereof (Subheads H.2 and K.4).

	Amounts of Loans issued (1)	Repayments	
		Principal (2)	Interest (3)
	£	£	£
From 1st April, 1968 to 31st December, 1977 ...	2,505,501	668,104	1,188,525
Year ended 31st December, 1978	18,361	91,952	171,726
TOTAL	£ 2,523,862	760,056	1,360,251

Principal outstanding (1) £2,523,862 — (2) £760,056 = £1,763,806.

D. Ó LAOGHAIRE,  
*Accounting Officer.*

27 Aibreán, 1979.

### REGISTRATION COUNCIL

ACCOUNT of the Receipts and Payments of the Registration Council (constituted under the Intermediate Education (Ireland) Act, 1914) during the year ended 31st December, 1978 in respect of Capital and Income.

#### CAPITAL ACCOUNT

	Securities £		Securities £
Balance on 1st January, 1978:		Balance on 31st December, 1978:	
War Loan, 3½% Stock ...	400	War Loan, 3½% Stock ...	400
6% Exchequer Stock, 1980/85		6% Exchequer Stock, 1980/85	
“A” Stock ...	725	“A” Stock ...	725
6% Exchequer Loan, 1985/90 ...	500	6% Exchequer Loan, 1985/90 ...	500
7% National Loan, 1987/92 ...	460	7% National Loan, 1987/92 ...	460
7½% E.S.B. Stock, 1988/93 ...	94	7½% E.S.B. Stock, 1988/93 ...	94
9½% National Loan, 1984/89 ...	3,874	9½% National Loan, 1984/89 ...	3,874
9½% Exchequer Loan, 1991/96 ...	1,500	9½% Exchequer Loan, 1991/96 ...	1,500
9% Conversion Loan, 1980/82 ...	200	9% Conversion Loan, 1980/82 ...	200
11% National Loan, 1993/98 ...	3,200	11% National Loan, 1993/98 ...	3,200
14% National Loan, 1985/90 ...	1,800	14% National Loan, 1985/90 ...	1,800
	£12,753		£12,753

#### INCOME ACCOUNT

	£		£
Balance on 1st January, 1978 ...	3,636	Travelling and subsistence expenses of members of Council ...	235
Registration fees ...	1,012	Payments to retired registered teachers and to the legal personal representatives of deceased registered teachers out of surplus income under regulation 6 of the Registration Council Regulations	890
Dividends received ...	1,265	Balance on 31st December, 1978 ...	4,788
	£5,913		£5,913

D. Ó LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
27 Aibreán, 1979.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for Vocational Education, including a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Annual Grants to Vocational Education Committees				
<i>Original</i> £43,063,000				
<i>Supplementary</i> 1,796,000				
	44,859,000	44,655,824	203,176	—
B.—Training of Teachers ... ..	740,000	701,338	38,662	—
C.—Grants under Section 109 of the Vocational Education Act, 1930	36,000	43,072	—	7,072
D.—Miscellaneous Vocational Education Services ... ..	23,000	22,141	859	—
E.—Contribution to Macra na Tuaithe (Grant-in-Aid)				
<i>Original</i> £70,000				
<i>Supplementary</i> 18,000				
	88,000	88,000	—	—
F.—Examinations ... ..	175,000	169,940	5,060	—
G.—Payments in respect of Superannuation Charges ... ..	933,000	990,814	—	57,814
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930	400,000	441,201	—	41,201
I.1.—Regional Technical Colleges—Running Costs				
<i>Original</i> £7,423,000				
<i>Supplementary</i> 530,000				
	7,953,000	7,709,104	243,896	—
I.2.—Regional and other Technical Colleges and specialist Teacher Training Colleges—Building Grants and Capital Costs				
<i>Original</i> £2,100,000				
<i>Supplementary</i> 275,000				
	2,375,000	2,374,039	961	—
GROSS TOTAL				
<i>Original</i> £54,963,000				
<i>Supplementary</i> 18,000				
Do. 2,601,000				
	57,582,000	57,195,473	492,614	106,087
			Surplus of Gross Estimate over Expenditure £386,527	



# Vote 33

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised		
<i>Deduct—</i>				
J.—Appropriations in Aid				Surplus of Appropriations in Aid realised
Original	£1,100,000			£513,517
Supplementary	350,000			
	1,450,000	1,963,517		
NET TOTAL				Total Surplus to be surrendered
Original	£53,863,000			£900,044
Supplementary	18,000			
Do.	2,251,000			
	£56,132,000	55,231,956		

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Expenditure on courses for specialised teachers, on scholarships to students in Training Colleges of Home Economics and on examinations was less than expected. There was an excess on the provision for in-service training of teachers.

C.—The number of pupils eligible for grants was greater than expected.

G.—The number of claims in respect of pensions and gratuities was greater than estimated.

H.—Claims for refunds of loans paid during the year were greater than anticipated.

## APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Fees of candidates for examinations	...	...	...	...	...	102,000	113,031
2. Receipts from Church Temporalities Fund	...	...	...	...	...	30,000	30,000
3. E.E.C. Social Fund							
	Original					£967,000	
	Supplementary					350,000	
						1,317,000	1,794,600
4. Miscellaneous	...	...	...	...	...	1,000	25,886
	TOTAL						
	Original					£1,100,000	
	Supplementary					350,000	
						£1,450,000	£1,963,517

## Vote 33

1. The number of candidates taking the examinations was greater than anticipated.
3. The surplus was due mainly to the introduction of a new system of interim and advance payments from the Fund and to the fact that sums due in respect of 1977 were not received until 1978.
4. The surplus was mainly due to the receipt in advance of contributions from the E.E.C. for educational activities.

D. Ó LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
27 Aibreán, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



# Vote 34 RESIDENTIAL HOMES AND SPECIAL SCHOOLS

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for expenses in connection with Residential Homes and Special Schools.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Grants to Residential Homes ...	£ 560,000	£ 580,000	£ —	£ 20,000
B.—Special Schools ... ..	440,800	437,698	3,102	—
C.—Transport Services ... ..	7,000	5,756	1,244	—
D.—Parental Moneys—Collection Expenses ... ..	200	35	165	—
E.—Building and Equipment Grants ...	250,000	157,551	92,449	—
F.—Courses in Child Care ... ..	37,000	40,118	—	3,118
G.—Residential Homes—Adaptations and Additional Accommodation ...	45,000	41,859	3,141	—
GROSS TOTAL	£ 1,340,000	1,263,017	100,101	23,118
			Surplus of Gross Estimate over Expenditure £76,983	
	Estimated	Realised	Deficiency of Appropriations in Aid realised £576	
H.—Appropriations in Aid	2,000	1,424		
NET TOTAL	£ 1,338,000	1,261,593	Net Surplus to be surrendered £76,407	

### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—Transport costs were less than anticipated.
- D.—Parental moneys collected by the Garda Síochána in respect of which commission was payable, were less than anticipated, with a consequent decrease in the cost of collection.
- E.—Plans for the construction of a secure school for girls did not progress as rapidly as anticipated.
- F.—The excess was mainly due to salary increases awarded to the Director and Assistant Director of the courses.
- G.—Expenditure on adaptations and additional accommodation was less than expected.

### APPROPRIATIONS IN AID

The amount of parental moneys collected was less than anticipated due to a decrease in the number of children for whom maintenance orders were made.

NOTE

This Account includes expenditure of £17,150 on remedial works to a special school, bringing the total expenditure on these works to £37,928.

D. Ó LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
27 Aibreán, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for grants-in-aid of An tÚdarás um Ard-Oideachas, certain Higher Education Institutions and Services and the Dublin Institute for Advanced Studies.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>GRANTS-IN-AID</b>				
A.1.—An tÚdarás Um Ard-Oideachas— General Expenses				
<i>Original</i> £200,000				
<i>Supplementary</i> 8,100				
	208,100	208,100	—	—
A.2.—An tÚdarás Um Ard-Oideachas — General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education				
<i>Original</i> £28,871,000				
<i>Supplementary</i> 2,278,500				
	31,149,500	31,149,500	—	—
A.3.—An tÚdarás Um Ard-Oideachas— Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education				
<i>Original</i> £5,000,000				
<i>Supplementary</i> 400,000				
	5,400,000	5,400,000	—	—
A.4.—An tÚdarás Um Ard-Oideachas— Capital Grants for Furniture and Equipment for Universities and Colleges and Designated Institutions of Higher Education ... ..	400,000	400,000	—	—
A.5.—An tÚdarás Um Ard-Oideachas— Central Applications Office ...	30,000	30,000	—	—
B.—Dublin Dental Hospital—Dental Education Grant ... ..	594,000	581,496	12,504	—
C.—Cork Hospitals Board—General Expenses ... ..	1,000	540	460	—
D.—Thomond College of Education— Current Expenditure ... ..				
<i>Original</i> £509,000				
<i>Supplementary</i> 41,300				
	550,300	550,300	—	—
E.1.—Grant-in-Aid Fund for Building Costs and other Capital Costs for Third Level Institutions not Funded by an tÚdarás Um Ard-Oideachas.				
<i>Original</i> £2,300,000				
<i>Less Supplementary</i> 580,100				
	1,719,900	1,633,071	86,829	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
E.2.—Grant-in-Aid Fund for Capital Furniture and Equipment Costs for Third Level Institutions not funded by an tÚdarás Um Ard-Oideachas ...	£ 5,000	£ 5,000	£ —	£ —
F.—Dublin Institute for Advanced Studies Original £668,000 Supplementary 38,200	706,200	706,200	—	—
GROSS TOTAL Original £38,578,000 Supplementary 2,186,000	£ 40,764,000	40,664,207	99,793	—
			Surplus of Gross Estimate over Expenditure £99,793	
	Estimated	Realised		
Deduct— G.—Appropriations in Aid	32,000	30,771		Deficiency of Appropriations in Aid realised £1,229
NET TOTAL Original £38,546,000 Supplementary 2,186,000	£ 40,732,000	40,633,436		Net Surplus to be surrendered £98,564

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C. and E.1. —The saving on these subheads is due to the fact that work on the building of the Cork Dental School and Hospital did not proceed as rapidly as expected.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Thomond College of Education—Student fees ... ..	32,000	27,936
2. Thomond College of Education—Receipts from the sale of prefabricated units ... ..	—	1,000
3. Miscellaneous ... ..	—	1,835
	£32,000	£30,771

1. The deficit is due to a decrease in the number of students.

2. A sum of £1,000 was received from the sale of prefabricated units at Thomond College, Limerick.



## Vote 35

3. Miscellaneous sums amounting to £1,835 have been received in the period from 1st April, 1973 to 31st December, 1978.

### GRANT-IN-AID FUND FOR BUILDING COSTS AND OTHER CAPITAL COSTS FOR THIRD LEVEL INSTITUTIONS NOT FUNDED BY AN AN TÚDARÁS UM ÁRD-OIDEACHAS

				£
Grant-in-Aid, 1978	...	...	...	1,633,071
Expenditure, 1978	...	...	...	1,633,071
Balance on 31st December, 1978				Nil

### GRANT-IN-AID FUND FOR CAPITAL FURNITURE AND EQUIPMENT COSTS FOR THIRD LEVEL INSTITUTIONS NOT FUNDED BY AN TÚDARÁS UM ÁRD-OIDEACHAS

				£
Grant-in-Aid, 1978	...	...	...	5,000
Expenditure, 1978	...	...	...	5,000
Balance on 31st December, 1978				Nil

D. Ó LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
27 Aibreán, 1979.

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

# NATIONAL GALLERY

Vote 36

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the National Gallery, including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	199,000	189,500	9,500	—
B.—Travelling and Incidental Expenses	23,000	21,414	1,586	—
C.—Post Office Services ... ..	2,500	1,190	1,310	—
D.—Purchase and Repair of Pictures (Grant-in-Aid) ... ..	21,000	21,000	—	—
E.—Conservation of Works of Art (Grant-in-Aid) ... ..	8,500	8,500	—	—
F.—Purchase of Books and Journals (Grant-in-Aid) ... ..	7,000	7,000	—	—
GROSS TOTAL	£ 261,000	248,604	12,396	—
			Surplus of Gross Estimate over Expenditure £12,396	
	Estimated	Realised		
Deduct—				
G.—Appropriations in Aid	2,000	3,228		Surplus of Appropriations in Aid realised £1,228
NET TOTAL	£ 259,000	245,376		Total Surplus to be surrendered £13,624

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to delay in filling new post, and less overtime than expected due to fewer exhibitions. A sum of £16,500 was received from the Vote for Remuneration (No. 52).
- B.—Saving due to less travelling than expected.
- C.—Fewer exhibitions than expected with consequent reduction in telephone, telegram and postage expenses.

## APPROPRIATIONS IN AID

Increase due to greater demand for reproductions.

## EXTRA REMUNERATION (exceeding £200)

Thirty-two attendants and two cleaners received sums varying from £201 to £1,495 in respect of overtime.

Two attendants received sums of £85 and £155, respectively, in respect of overtime. The total amount paid for overtime was £31,618.



# Vote 36

## GRANTS-IN-AID-ACCOUNT

		Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals
		£	£	£
Balance from 1977	... ..	6,516	3,670	2,804
Grant-in-Aid, 1978	... ..	21,000	8,500	7,000
		27,516	12,170	9,804
Expended, 1978	... ..	12,845	3,693	9,491
Balance to 1979	... ..	14,671	8,477	313

JAMES WHITE,  
*Accounting Officer.*

NATIONAL GALLERY.  
11th May, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Fisheries and Forestry, including sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	693,000	660,315	32,685	—
A.2.—Consultancy Services ... ..	10	—	10	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £130,000				
<i>Supplementary</i> 30,000				
	160,000	167,063	—	7,063
B.2.—Post Office Services ... ..	55,000	55,307	—	307
C.1.—Sea Fisheries Development ...	177,000	159,104	17,896	—
C.2.—Fishery School ... ..	31,000	25,794	5,206	—
C.3.—Main Fishery Harbour Works, including payments to the Fishery Harbour Centres Fund ...				
<i>Original</i> £1,500,000				
<i>Less Supplementary</i> 195,490				
	1,304,510	696,327	608,183	—
C.4.—Fishery Harbour Centres Fund—Grants under Fishery Harbour Centres Act, 1968 ...				
<i>Original</i> £5,500				
<i>Supplementary</i> 15,500				
	21,000	21,000	—	—
C.5.—Miscellaneous Marine Schemes ...	5,500	2,324	3,176	—
C.6.—Construction of Exploratory Fishing Vessels ... ..	300,000	—	300,000	—
D.1.—An Bord Iascaigh Mhara—Administration and Current Development (Grant-in-Aid) ... ..	3,103,000	3,103,000	—	—
D.2.—An Bord Iascaigh Mhara—Capital Development (Grant-in-Aid) ...	2,847,000	2,628,000	219,000	—
D.3.—Repayment of Advances ... ..	200,000	20,136	179,864	—
E.—Inland Fisheries Development				
<i>Original</i> £1,067,000				
<i>Supplementary</i> 60,000				
	1,127,000	1,123,734	3,266	—



# Vote 37

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.—The Inland Fisheries Trust Incorporated (Grant-in-Aid)				
<i>Original</i> £750,000				
<i>Supplementary</i> 60,000				
	810,000	810,000	—	—
G.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid) ...	11,000	11,000	—	—
H.—Grants under E.E.C. Individual Projects Scheme ... ..	12,000	—	12,000	—
I.—Expenditure in connection with Acquisition of Fisheries ... ..	250,000	200,000	50,000	—
GROSS TOTAL				
<i>Original</i> £11,137,010				
<i>Less Supplementary</i> 29,990				
	£ 11,107,020	9,683,104	1,431,286	7,370
			Surplus of Gross Estimate over Expenditure £1,423,916	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised	
J.—Appropriations in Aid				
<i>Original</i> £92,010				
<i>Less Supplementary</i> 30,000				
	£ 62,010	88,475	£26,465	
NET TOTAL			Total Surplus to be surrendered £1,450,381	
<i>Original</i> £11,045,000				
<i>Supplementary</i> 10				
	£ 11,045,010	9,594,629		

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—This provision was not required.

B.1.—This subhead includes a payment of £24 in respect of the cancellation of a hotel reservation abroad (D.305/1/63).

C.1.—Savings arose mainly because the number of boys who completed training as fishermen was fewer than anticipated and no boats were hired for providing practical training at the National Fishery School.

This subhead includes a payment of £24 in respect of damage to a vehicle hired by the Fisheries Division (D.308/1/66).

C.2.—The saving was due to delay in delivery of some items of electronic equipment.

C.3.—Savings arose because works planned for Howth, Killybegs, Cahirciveen, Greencastle, Skerries and Bere Island were not undertaken in 1978.

- C.5.—Planned works were not carried out in 1978.
- C.6.—Examination of plans of a Norwegian vessel suitable for an exploratory fishing vessel was not completed by the end of the financial year.
- D.2.—Saving due to delays in delivery of a number of new fishing vessels.
- D.3.—The actual bad debts approved by the Board of B.I.M. for write-off were less than expected.
- E.—Miscellaneous expenditure under the subhead includes the following:
- (1) £2,734—balance of legal costs incurred by the Foyle Fisheries Commission in defending a High Court action (S.46/1/53)
  - (2) £1,307 in respect of two accidents involving vehicles hired by the Fisheries Division (S.48/1/50 and S.48/2/51).
- H.—No project was put forward for F.E.O.G.A. grant in 1978.
- I.—Acquisition costs were less than anticipated. Negotiations to acquire another property could not be finalised before the end of the financial year.

## APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1.	Proceeds of fines and forfeitures incurred in respect of fishery offences					5,000	1,832
2.	Lettings of fishing rights ... ..					4,700	5,800
3.	Receipts from E.E.C. in respect of Fishery Harbour Works						
			<i>Original</i>	£69,620			
			<i>Less Supplementary</i>	69,620			
4.	Miscellaneous Receipts						
			<i>Original</i>	£12,690			
			<i>Supplementary</i>	39,620			
					52,310,		80,843
			TOTAL				
			<i>Original</i>	£92,010			
			<i>Less Supplementary</i>	30,000			
					£ 62,010		£ 88,475

Surplus arose mainly because receipts at the newly acquired Galway Fishery were higher than expected.

Miscellaneous Receipts comprise—

	£
Receipts at Galway Fishery ... ..	61,055
Refunds of Air Fares from E.E.C. ... ..	11,373
Miscellaneous ... ..	8,415
	<u>£80,843</u>

## EXTRA REMUNERATION (exceeding £200)

A Principal received £400 for acting as a member of the Foyle Fisheries Commission. Seven officers received sums varying from £239 to £653 in respect of overtime. A total of £3,918 was paid to twenty-three officers for overtime.



## Vote 37

### NOTES

£51 was written off in respect of an unrecovered overpayment of salary (D.305/1/63).

Amenity work costing £1,628 was carried out, without charge, by the Forest and Wildlife Service at the Galway Fishery.

The operation of the Galway Fishery resulted in a surplus of £44,768.

A. W. DUGGAN,  
*Accounting Officer.*

20th April, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for salaries and expenses in connection with Forestry, and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £4,621,000				
<i>Supplementary</i> 502,000				
	5,123,000	4,958,859	164,141	—
A.2.—Consultancy Services				
<i>Original</i> £20,000				
<i>Less Supplementary</i> 19,990				
	10	—	10	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £937,000				
<i>Supplementary</i> 243,000				
	1,180,000	1,154,122	25,878	—
B.2.—Post Office Services ... ..	189,000	185,359	3,641	—
B.3.—Office Machinery and other Office Supplies ... ..	61,000	53,951	7,049	—
C.1.—Payment to Grant-in-Aid Fund for the Acquisition of Land (Grant-in-Aid) ... ..	1,000,000	1,000,000	—	—
C.2.—Forest Development and Management				
<i>Original</i> £11,333,000				
<i>Supplementary</i> 833,000				
	12,166,000	11,770,637	395,363	—
C.3.—Sawmilling				
<i>Original</i> £145,000				
<i>Supplementary</i> 4,000				
	149,000	151,651	—	2,651
C.4.—Provision for Assistance to Irish Board Mills Limited (In Receivership)				
<i>Original</i> Nil				
<i>Supplementary</i> £680,000				
	680,000	567,194	112,806	—
D.—Grants for Afforestation Purposes	30,000	22,134	7,866	—
E.—Forestry Education				
<i>Original</i> £85,000				
<i>Less Supplementary</i> 10,000				
	75,000	71,649	3,351	—



# Vote 38

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.—John F. Kennedy Park <i>Original</i> £88,000 <i>Supplementary</i> 4,000	92,000	90,259	1,741	—
G.—Game Development and Management <i>Original</i> £229,990 <i>Less Supplementary</i> 50,010	179,980	141,354	38,626	—
H.—Conservation (Grant-in-Aid) Account	10	10	—	—
I.—Agency, Advisory and Special Services <i>Original</i> £127,000 <i>Supplementary</i> 5,000	132,000	128,649	3,351	—
GROSS TOTAL <i>Original</i> £18,866,000 <i>Supplementary</i> 2,191,000	£ 21,057,000	20,295,828	763,823	2,651
			Surplus of Gross Estimate over Expenditure £761,172	
J.—Appropriations in Aid <i>Deduct—</i> <i>Original</i> £5,000,000 <i>Supplementary</i> 300,000	Estimated 5,300,000	Realised 5,701,103	Surplus of Appropriations in Aid realised £401,103	
NET TOTAL <i>Original</i> £13,866,000 <i>Supplementary</i> 1,891,000	£15,757,000	14,594,725	Total Surplus to be surrendered £1,162,275	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Saving due to staff vacancies partly offset by increases in salaries.
- A.2.—This provision was not required.
- B.1.—Saving due mainly to under-expenditure on travelling and subsistence expenses partly offset by increased expenditure on research, office maintenance and miscellaneous items.
- B.3.—Expenditure on computer and data preparation equipment was less than expected but there were small excesses on stationery items and photocopying equipment.
- C.2.—Saving due to improved techniques and reduced expenditure on nurseries, fencing materials, buildings and manures partly offset by increased cost of road materials and of purchase, maintenance and hire of machinery.

Vote 38

Miscellaneous expenditure under the subhead includes the following:

- (1) £17,055 (including costs) in respect of four claims arising out of accidents to employees of the Forest and Wildlife Service (E.112/1/77, E.112/4/78, E.112/3/78, E.112/8/77).
- (2) £89 for damage caused in three accidents involving vehicles of the Forest and Wildlife Service (S.48/2/51).
- (3) £308 damage caused in two cases arising from the operations of the Forest and Wildlife Service (S.86/4/77 and D.305/1/63).
- (4) £121 for damage to personal property arising out of Forest fires (D.305/1/63).
- (5) £95 for two abortive journeys by hired lorries (S.48/2/51).
- (6) £200, *ex-gratia*, payment for vacant possession of a gate-lodge owned by the Department made to person who had occupied it under caretaker's agreement (S.86/10/39).
- (7) £2,015, *ex-gratia*, payment to a supplier of fertilizer in respect of a price increase (S.9/9/54).
- (8) £750 on foot of a Circuit Court decree to a purchaser of Christmas trees. In addition a sum of £187 was written off in respect of trees for which payment was not received (S.86/4/77).

C.4.—The provision was based on an estimate of the the cost of operating Irish Board Mills Ltd. (In Receivership) for a three month period. In the event only £567,194 was required. It is expected that a substantial part of the latter amount will be returned to the Exchequer when the material produced at the Mills in the period is sold.

D.—Applications for planting grants were less than expected.

G.—Provision for Wildlife Rangers was not required within the year and expenditure on forest game projects was less than expected.

I.—This subhead includes £3,840 in respect of the expenses of the Wildlife Advisory Council which was appointed in 1978.

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
FOREST RECEIPTS:					
Sales of Timber					
	Original		£4,640,000		
	Supplementary		300,000		
				4,940,000	5,238,689
Rents (housing, grazing, shooting, etc.)	...	...	...	50,000	64,238
Sale of houses to Foresters	...	...	...	75,000	48,359
Sales of plants, refunds of travelling expenses, etc. (a)	...	...	...	50,000	134,995
SAWMILL RECEIPTS:					
Receipts from Sawmills (Subhead C. 3)	...	...	...	185,000	214,822
TOTAL					
	Original		£5,000,000		
	Supplementary		300,000		
				£5,300,000	£5,701,103

Surplus due mainly to market buoyancy in timber sales and in sales of seeds and plants.



## (a) Miscellaneous Appropriations in Aid comprise:

	£
Sale of plants and seeds ... ..	53,459
Receipts in respect of Forest Parks ... ..	32,845
Refund of air fares from E.E.C. ... ..	10,646
Compensation ... ..	8,814
Sale of Hay, Silage Etc. ... ..	6,626
Sale of scrap ... ..	5,828
Sale of venison ... ..	5,261
Miscellaneous ... ..	11,516
	<u>£134,995</u>

## EXTRA REMUNERATION (exceeding £200)

Fifteen officers received amounts varying from £208 to £1,634 in respect of overtime. A total of £13,852 was paid to seventy-five officers for overtime.

## NOTES

The following items were written off:—

£33,757—losses resulting from forest fires (S.86/7/39 and D.305/1/63).

£7,569—losses by theft (S.86/4/77 and D.305/1/63).

£109—loss in respect of timber unpaid for (S.86/4/77).

£332—unrecovered overpayments for annual leave (8 cases) and sick leave (1 case) (D.305/1/63).

An accounting machine valued at £7,500 was transferred, without charge, to the Department of Transport and Tourism (S.49/9/60).

A National Monument (Loughbracken Fort) was transferred, without charge, to the Office of Public Works (S.55/1/77).

Amenity work costing £1,628 was carried out, without charge, at the Galway Fishery on behalf of the Fisheries Division (D.F.19/6/78).

## GRANT-IN-AID FUND FOR THE ACQUISITION OF LAND

## ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1978

	£
Balance on 1st January, 1978 ... ..	513,158
Grant-in-Aid, 1978 ... ..	1,000,000
Amount received from sundry sources for sale of land, etc. ... ..	62,282
	<u>1,575,440</u>
Expenditure, 1978 ... ..	776,120
	<u>£799,320</u>
Balance on 31st December, 1978 ... ..	

## CONSERVATION (GRANT-IN-AID) ACCOUNT

## ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1978

	£
Balance on 1st January, 1978... ..	206,602
Grant-in-Aid, 1978 ... ..	10
	<u>206,612</u>
Expenditure, 1978 ... ..	54,582
	<u>£152,030</u>
Balance on 31st December, 1978 ... ..	

## Vote 38

This Account includes £196 which was the loss on resale of bird-netting equipment which could not, for security reasons, be imported into this Country (S.86/4/77).

A. W. DUGGAN,  
*Accounting Officer.*

11th April, 1979.

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I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanation that I have required, and I certify, as a result of my audit, that in my opinion these Accounts are correct, subject to the observations in my Report.

SEÁN MAC GEARAILT  
*Ard-Reachtaire Cuntas agus Ciste.*



## ABSTRACT ACCOUNT OF SAWMILLING OPERATIONS FOR THE YEAR ENDED 31st DECEMBER, 1978

## MANUFACTURING ACCOUNT

	Cong	Dundrum	Total	Trading Account—Cost of Goods produced	Cong	Dundrum	Total
Value of raw material ... ..	£ 85,744	£ 60,480	£ 146,224	...	£ 176,812	£ 146,924	£ 323,736
Carriage inward ... ..	17,385	11,187	28,572	...			
Cost of raw material ... ..	103,129	71,667	174,796	...			
Factory wages ... ..	65,707	65,074	130,781	...			
Electricity ... ..	4,528	4,671	9,199	...			
Repairs and maintenance ... ..	3,448	5,512	8,960	...			
£	176,812	146,924	323,736	£	176,812	146,924	323,736

## TRADING ACCOUNT

	Cong	Dundrum	Total	Sales	Cong	Dundrum	Total
Stock of finished goods at 1st January, 1978 ... ..	£ 33,188	£ 18,499	£ 51,687	...	£ 182,706	£ 141,092	£ 323,798
Add cost of goods produced	176,812	146,924	323,736	...			
Less stock of finished goods at 31st December, 1978	210,000	165,423	375,423	...			
	32,506	19,685	52,191	...			
Cost of goods sold (a) ... ..	177,494	145,738	323,232	Profit and Loss Account—			
Profit and Loss Account—Gross Profit ... ..	5,212	—	5,212	Gross Loss ... ..	—	4,646	4,646
£	182,706	145,738	328,444	£	182,706	145,738	328,444

(a) Including supplies for Department's use.

PROFIT AND LOSS ACCOUNT

	Cong	Dundrum	Total	Trading Account—Gross profit	Cong	Dundrum	Total
	£	£	£		£	£	£
Foresters' salaries and other office expenses ... ..	16,898	13,543	30,441		5,212	—	5,212
Insurance (notional) ... ..	833	1,187	2,020				
Depreciation—Buildings ... ..	517	700	1,217				
Machinery ... ..	2,655	3,601	6,256				
Gross Loss ... ..	20,903	19,031	39,934	Net Loss ... ..	15,691	23,677	39,368
	—	4,646	4,646				
£	20,903	23,677	44,580	£	20,903	23,677	44,580

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Gross Capital Investment in Fixed Assets at 31st December, 1977	...	...	...				
Less Aggregate Depreciation to 31st December, 1977	...	...	...				
Net Capital Investment in Fixed Assets at 31st December, 1977	...	...	...				
Add Capital Investment in Fixed Assets in year ended 31st December, 1978	...	...	...				
Less Depreciation in year ended 31st December, 1978 (as shown above)	...	...	...				
Net Capital Investment in Fixed Assets at 31st December, 1978	...	...	...				
Add Value of Stock at 31st December, 1978	...	...	...				
Capital employed at 31st December, 1978	...	...	...				
	75,599	87,913	163,512				

The provision for depreciation in these accounts represents capital in fact refunded to the Exchequer (merged in Appropriations in Aid).  
The aggregate of such provisions must therefore be deducted from the Gross Capital Investment figures to determine the capital currently employed.

A. W. DUGGAN,  
*Accounting Officer.*

11th April, 1979.



CUNTAS ar an tsuim a caitheadh, sa bhliain dar chríoch an 31 Nollaig, 1978, i gcomparáid leis an tsuim a deonadh, le haghaidh tuarastail agus costais Roinn na Gaeltachta, maille le deontais le haghaidh tithe agus ildeontais-igcabhair.

Seirbhís	Deontas	Caiteachas	Caiteachas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
	£	£	£	£
A.—Tuarastail, Pá agus Liúntais <i>Meastachán bunaidh</i> £353.000 <i>Lúide Meastachán forlíontach</i> 32.990	320,010	315,768	4,242	—
B.—Costais Taistil agus Costais Theagmhasacha	49,000	53,808	—	4,808
C.—Seirbhísí Poist <i>Meastachán bunaidh</i> £20.000 <i>Lúide Meastachán forlíontach</i> 2.000	18,000	15,328	2,672	—
D.—Tithe Gaeltachta <i>Meastachán bunaidh</i> £500.000 <i>Meastachán forlíontach</i> 150.000	650,000	521,550	128,450	—
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht	1,175,000	1,093,886	81,114	—
F.—Scéimeanna Cultúrtha agus Sóisialacha <i>Meastachán bunaidh</i> £1,130.000 <i>Meastachán forlíontach</i> 75.000	1,205,000	1,200,416	4,584	—
G.—Íocaíocht le Ciste na Gaeilge (Deontas-igCabhair) <i>Meastachán bunaidh</i> £800.000 <i>Meastachán forlíontach</i> 85.000	885,000	885,000	—	—
H.1.—Gaeltarra Éireann—Caiteachas Reatha (Deontas-igCabhair) <i>Meastachán bunaidh</i> £920.000 <i>Meastachán forlíontach</i> 50.000	970,000	970,000	—	—
H.2.—Gaeltarra Éireann—Caiteachas Caipitil (Deontas-igCabhair) <i>Meastachán bunaidh</i> £2,675.000 <i>Lúide Meastachán forlíontach</i> 325.000	2,350,000	2,100,000	250,000	—
AN MÓR-IOMLÁN <i>Meastachán bunaidh</i> £7,622.000 <i>Meastachán forlíontach</i> 10	7,622,010	7,155,756	471,062	4,808
			Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £466,254	

Seirbhís	Deontas	Caiteachas	Caiteachas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
	£	£		
	Mar a measadh	Mar a fuarthas		
<i>Baintear de—</i> I.—Leithris i gCabhair	10,000	15,320	Farasbarr sna Leithris-i-gCabhair a fuarthas £5,320	
AN GLAN-IOMLÁN Meastachán bunaidh £7,612,000 Meastachán forlíontach 10£	7,612,010	7,140,436	Farasbarr Iomlán atá le tabhairt suas £471,574	

FÁLTAIS BHREISE INIOCTHA LEIS AN STÁTCHISTE  
Dibhinn ó Arramara Teoranta ... .. £3,900

MÍNIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN DEONTAS AGUS EOLAS EILF

B.—Méadaíodh na rátaí taistil agus cothaithe i rith na bliana.

C.—Ní fhéadfaí feidhm iomlán a bhaint as teileafóin ná teiléacs nuair a bhí aighneas tionsclaíochta ar súil.

D.—Méadaíodh na deontais ach ní raibh na hiocaíochtaí dá bharr sin chomh hard agus a measadh a bheadh.

E.—Is mar seo a leanas a bhí an caiteachas ar na deontais i ndáil le:—

	£
Bóithre ... ..	258,057
Uisce agus séarachas ... ..	140,318
Muíroibreacha ... ..	167,972
Talmhaíocht agus gairneoireacht ... ..	55,832
Forbairt chomharchumann ... ..	292,049
Coláistí Gaeilge ... ..	47,532
Hallai ... ..	38,200
Cóiríocht saoire ... ..	31,370
Córas leictreachais ar oileáin ... ..	36,535
Aiseanna chaitheamh aimsire ... ..	15,700
Aiseanna páirceála ... ..	6,620
Saoráidí ilghnéitheacha ... ..	3,701
	<u>£1,093,886</u>

Caitheadh £107,000 níos lú ná mar a bhíodhas ag súil leis ar mhuíroibreacha de dheasca moille le hoibreacha áirithe.

Maidir leis an gcaiteachas ar chóiríocht saoire, bhain £19,370 de le deontais, nach dtéann thar £200 in aon chás áirithe, chun tithe a chóiriú de chuairteoiri. Íocadh an chuid eile mar dheontais fhorlíontacha (de bheis ar dheontais Bhord Fáilte Éireann) sna cásanna seo a leanas:—



## Vóta 39

Óstán Ghleannbhé Teoranta, Gleann Cholm Cille, Co. Dhún na nGall	...	9,000
Óstán Bhaille an Sceilg, Baile an Sceilg, Co. Chiarraí	... ..	3,000
		<u>£12,000</u>

F.—Is mar seo a leanas a bhí an caiteachas ar na deontais chun cabhrú le:—

	£
Tuismitheoirí nó caomhnóirí daltaí áirithe arb i an Ghaeilge gnáth-theanga an teaghlaigh acu	75,050
Daltaí Gaeltachta ar chúrsaí oiliúna áirithe	13,897
Lucht iostais a choinníonn foghlaimeoirí aitheanta Gaeilge	753,011
Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha i nGaeilge	95,882
Gearrscannáin Ghaeilge	4,250
Comhaltas Ceoltóirí Éireann	100,000
Siamsa Tire	46,372
Feabhsú coláistí Gaeilge lasmuigh den Ghaeltacht	27,850
Córas Iompair Éireann—cailteanas ar an “Galway Bay” do sheirbhís bhreise idir Gaillimh agus Arainn	52,009
Cailteanas ar an “Naomh Ciarán” don tseirbhís idir Dún na Séad agus Cléire	28,000
Seirbhísí ilghnéitheacha	4,095
	<u>£1,200,416</u>

H.2.—Níor tuilleadh an oiread agus a measadh a thuillfí de na deontais a íocann Gaeltarra Éireann ar mhaithe le tionscail (ach cuireadh airleacan breise ón bPríomh-Chiste ar fáil do Ghaeltarra).

### LEITHRIS-1-gCABHAIR

	Mar a measadh	Mar a fuarthas
	£	£
1. Aisghnóthú tuarastal oifigeach ar iasacht ag Bord na Gaeilge	5,500	6,161
2. Aisioc iasachtaí	500	523
3. Fáiltais ilghnéitheacha	4,000	8,636
	<u>£10,000</u>	<u>£15,320</u>

1. Ardú i dtuarastail faoin gComhaontú Náisiúnta Pá 1978 is cúis leis an aisioc méadaithe.

3. Ní féidir fáiltais mar seo a mheas go cruinn. Is iad is mó atá san áireamh ná (i) aisghnóthú tuarastal (£5,956 san iomlán) oifigigh ar saoire speisialta le pá le heagras deonach agus oifigigh ar iasacht ag Comharchumann, (ii) aisioc deontas (£2,392 san iomlán) faoi Sceim na gComharchumann agus i leith muiroibreacha agus tithíochta a íocadh roimh 1 Eanáir, 1978, agus (iii) suimeanna (£239 san iomlán) in orduithe íocaíochta a eisíodh roimh 1 Eanáir, 1978 agus a cuireadh ar ceal ina dhiaidh sin tar éis dóibh dul as dáta.

### LUACH SAOTHIAIR BHREISE (thar £200)

Fuair Rúnaí na Roinne £450 mar chomhalta de Bhord Ghaeltarra Éireann.

Fuair Ardoifigeach Feidhmiúcháin £450 mar Rúnaí ar Arramara Teoranta.

Fuair ceithre oifigeach déag suimeanna éagsúla ó £21 go £117 as £665 san iomlán a caitheadh ar ragobair.

CUNTAS CHISTE NA GAELIGE

										£
Fuilleach ar 1 Eanáir, 1978	...	...	...	...	...	...	...	...	...	35.745
Deontas i gCabhair, 1978	...	...	...	...	...	...	...	...	...	885.000
										<hr/> 920.745

Íocaíochtaí le -

										£
Bord na Gaeilge	...	...	...	...	...	...	...	...	...	385.000
Bord na Leabhar Gaeilge	...	...	...	...	...	...	...	...	...	49.388
Comhdháil Náisiúnta na Gaeilge	...	...	...	...	...	...	...	...	...	130.000
Gael Linn	...	...	...	...	...	...	...	...	...	153.190
Conradh na Gaeilge	...	...	...	...	...	...	...	...	...	74.655
An tOireachtas	...	...	...	...	...	...	...	...	...	24.000
An Comhlachas Náisiúnta Drámaíochta	...	...	...	...	...	...	...	...	...	28.000
Taibhdhearc na Gaillimhe	...	...	...	...	...	...	...	...	...	50.000
Amharclann Ghaoth Dobhair	...	...	...	...	...	...	...	...	...	2.000
Cumann na bhFiann	...	...	...	...	...	...	...	...	...	12.500
An Gael-Acadamh	...	...	...	...	...	...	...	...	...	6.000
Cumann na Sagart (Glór na nGael)	...	...	...	...	...	...	...	...	...	5.500
										<hr/> 920.233

Fuilleach ar 31 Nollaig, 1978	...	...	...	...	...	...	...	...	...	£512
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L. TÓIBÍN.

*Oifigeach Cuntasaíochta.*

23 Márta, 1979.

Do scrudaigh mé na Cuntais sin thuas de réir forálacha an *Exchequer and Audit Departments Act, 1921*. Fuair mé an t-eolas agus na minithe a bhí uaim, agus de thoradh an iniúchtha atá déanta agam, deimhnim gurb é mo thuairim, go bhfuil na Cuntais sin cruinn.

SEÁN MAC GEARAILT.

*Ard Reachtaire Cuntas agus Ciste.*



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Agriculture, including certain services administered by that Office, and for payment of certain subsidies and sundry grants in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
<b>GENERAL ADMINISTRATION</b>	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £16,665,000				
<i>Supplementary</i> 1,100,000				
	17,765,000	17,614,822	150,178	—
A.2.—Consultancy Services ...	10	—	10	—
A.3.—Office Machinery and other Office Supplies ... ..	118,000	117,262	738	—
A.4.—Travelling and Incidental Expenses				
<i>Original</i> £2,100,000				
<i>Supplementary</i> 150,000				
	2,250,000	2,218,321	31,679	—
A.5.—Post Office Services	818,000	823,991	—	5,991
A.6.—Advertising and Publicity				
<i>Original</i> £208,500				
<i>Supplementary</i> 60,000				
	268,500	260,377	8,123	—
A.7.—Consultative Councils, Inquiries and Reports	17,500	15,741	1,759	—
<b>EDUCATION, RESEARCH AND ADVISORY SERVICES</b>				
B.1.—University Colleges				
<i>Original</i> £7,727,984				
<i>Less Supplementary</i> 300,000				
	7,427,984	6,852,992	574,992	—
B.2.—Agricultural Schools and Farms				
<i>Original</i> £2,332,000				
<i>Supplementary</i> 63,000				
	2,395,000	2,089,473	305,527	—
B.3.—Private Agricultural Schools, etc.				
<i>Original</i> £962,000				
<i>Supplementary</i> 31,000				
	993,000	1,054,313	—	61,313
B.4.—An Foras Talúntais—Grant-in-Aid for General Purposes				
<i>Original</i> £6,900,000				
<i>Supplementary</i> 454,000				
	7,354,000	7,354,000	—	—
B.5.—An Foras Talúntais—Grant in Aid for Capital Purposes ...	50,000	50,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.6.—Research and Testing ...	752,000	621,368	130,632	—
B.7.—County Committees of Agriculture				
<i>Original</i> £3,901,000				
<i>Supplementary</i> 183,000	4,084,000	4,048,740	35,260	—
B.8.—Scholarships and Training ...	216,000	202,570	13,430	—
B.9.—Farm Apprenticeship Board— Grant for General Expenses				
<i>Original</i> £40,500				
<i>Supplementary</i> 2,000	42,500	42,500	—	—
B.10.—Technical Assistance				
<i>Original</i> £80,000				
<i>Less Supplementary</i> 20,000	60,000	52,732	7,268	—
B.11.—Irish Agricultural Organisation Society—Grant for General Expenses ... ..	20,000	20,000	—	—
B.12.—Irish Countrywomen's Association —Grant for General Expenses	21,500	21,500	—	—
B.13.—Macra na Feirme—Grant for General Expenses ... ..	30,000	30,000	—	—
B.14.—Federation of Irish Bee-Keepers' Association—Grant for General Expenses ... ..	500	500	—	—
B.15.—Prizes at Shows, etc. ...	9,437	9,112	325	—
B.16.—National Agricultural Authority	2,000	639	1,361	—
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE				
C.1.—Improvement of Livestock ...	439,000	400,181	38,819	—
C.2.—Bovine Tuberculosis Eradication	7,500,000	7,768,971	—	268,971
C.3.—Brucellosis Eradication				
<i>Original</i> £11,500,000				
<i>Less Supplementary</i> 4,200,000	7,300,000	6,060,215	1,239,785	—
C.4.—General Disease Control and Eradication	15,000	11,272	3,728	—
C.5.—Payment to Bovine Tuberculosis and Brucellosis Eradication Schemes Hardship Fund (Grant-in-Aid)				
<i>Original</i> Nil				
<i>Supplementary</i> £1,200,000	1,200,000	1,200,000	—	—



# Vote 40

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PRODUCTION AND DEVELOPMENT AIDS</b>				
D.1.—Lime and Fertilisers				
<i>Original</i> £2,375,000				
<i>Supplementary</i> 1,000,000				
	3,375,000	3,312,527	62,473	—
D.2.—Land Project				
<i>Original</i> £10				
<i>Supplementary</i> 23,000				
	23,010	29,902	—	6,892
D.3.—Farm Buildings and Water Supplies				
<i>Original</i> £10				
<i>Supplementary</i> 6,000				
	6,010	4,966	1,044	—
D.4.—Beef Cattle Incentive Scheme	25,000	24,062	938	—
D.5.—Sheep Headage Grants	400,000	377,326	22,674	—
D.6.—Small Farm (Incentive Bonus) Scheme				
<i>Original</i> £250,000				
<i>Less Supplementary</i> 60,000				
	190,000	146,844	43,156	—
D.7.—Poultry and Eggs				
<i>Original</i> £108,400				
<i>Supplementary</i> 41,000				
	149,400	157,696	—	8,296
D.8.—Horticulture				
<i>Original</i> £20,510				
<i>Less Supplementary</i> 15,000				
	5,510	999	4,511	—
D.9.—Grain Storage Loans	5	—	5	—
D.10.—Miscellaneous Schemes ...	15,000	9,447	5,553	—
D.11.—Miscellaneous Equipment, etc., Grants ... ..	40,000	42,790	—	2,790
D.12.—Cattle Feed Vouchers—Advance to Supplement Meat Industry Fund to Subsidise Cattle Feed Vouchers	10	—	10	—
<b>MARKETING SUPPORTS AND AIDS</b>				
E.1.—Subsidies on Milk and Dairy Produce				
<i>Original</i> £40,975,000				
<i>Supplementary</i> 3,625,000				
	44,600,000	44,439,273	160,727	—
E.2.—Mutton and Lamb Exports				
<i>Original</i> £30,000				
<i>Less Supplementary</i> 28,000				
	2,000	750	1,250	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
E.3.—Cereals	10	—	10	—
E.4.—Potato Market Support	10	—	10	—
E.5.—Payments on Exports of Certain Processed Agricultural Products <i>Original</i> £10 <i>Supplementary</i> 10,000	10,010	12,768	—	2,758
OTHER SERVICES				
F.1.—Agricultural Credit Corporation	5,250	6,539	—	1,289
F.2.—Interest Subsidy Scheme for Livestock	10	—	10	—
G.—Pension Payments to Former Employees of the Dairy Disposal Company Limited <i>Original</i> £27,000 <i>Less Supplementary</i> 15,000	12,000	4,511	7,489	—
H.—An Chomhairle Olla—Grant-in-Aid for General Expenses	69,000	69,000	—	—
I.1.—Córas Beostoic agus Feola—Grant- in-Aid for General Expenses <i>Original</i> £598,000 <i>Supplementary</i> 10,000	608,000	608,000	—	—
I.2.—Beef Classification Scheme <i>Original</i> £1,000 <i>Supplementary</i> 7,000	8,000	7,675	325	—
J.—Bord na gCapall—Grant-in-Aid for General Expenses <i>Original</i> £800,000 <i>Supplementary</i> 11,000	811,000	811,000	—	—
K.—International Co-operation	130,000	127,791	2,209	—
L.1.—Payment to World Food Programme (Grant-in-Aid) Account (Grant-in- Aid)	500,000	500,000	—	—
L.2.—Food and Agriculture Organisation— Contributions to Schemes	51,000	36,247	14,753	—
L.3.—Gorta (Grant-in-Aid)	20,000	20,000	—	—
L.4.—Food Aid Convention under Inter- national Wheat Agreement	500,000	500,000	—	—
SCHEMES OPERATED IN IM- PLEMENTATION OF E.E.C. REGULATIONS AND DIRECTIVES				
M.1.—Farm Modernisation Scheme	28,000,000	28,083,189	—	83,189



# Vote 40

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.2.—Dairy Herds Conversion Scheme <i>Original</i> £96,000 <i>Supplementary</i> 44,000	140,000	132,457	7,543	—
M.3.—Aids to Farmers in Certain Less Favoured Areas <i>Original</i> £20,900,000 <i>Supplementary</i> 1,300,000	22,200,000	22,135,141	64,859	—
M.4.—Socio-Economic Information Services	16,000	8,104	7,896	—
M.5.—Vocational Training for Farmers <i>Original</i> £170,000 <i>Supplementary</i> 54,000	224,000	173,808	50,192	—
M.6.—Market Intervention—Incidental Expenses <i>Original</i> £18,900,000 <i>Supplementary</i> 10,300,000	29,200,000	28,627,289	572,711	—
M.7.—Market Intervention—Losses by Deficiency, Accident, etc. <i>Original</i> £100,000 <i>Less Supplementary</i> 99,000	1,000	—	1,000	—
M.8.—Cattle Slaughter Premiums Scheme	10	—	10	—
M.9.—Interest Subsidy on Loans for the Retention of Young Cattle	10	—	10	—
M.10.—Grant under E.E.C. Individual Projects Scheme <i>Original</i> £8,750 <i>Less Supplementary</i> 8,000	750	—	750	—
M.11.—Special Premium on Exports of Beef to the United Kingdom <i>Original</i> £500,000 <i>Supplementary</i> 1,125,000	1,625,000	1,610,033	14,967	—
M.12.—Aids to Horticultural Producer Groups <i>Original</i> £55,000 <i>Less Supplementary</i> 16,000	39,000	32,400	6,600	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original	£178,111,936			
Supplementary	16,038,000			
	£194,149,936	190,994,126	3,597,299	441,489
			Surplus of Gross Estimate over Expenditure £3,155,810	
Deduct—	Estimated	Realised		
N.—Appropriations in Aid				
Original	£30,700,936			
Supplementary	9,084,000			
	39,784,936	40,756,317		£971,381
NET TOTAL				Total Surplus to be surrendered.
Original	£147,411,000			
Supplementary	6,954,000			
	£154,365,000	150,237,809		£4,127,191

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Sale of Lands at Munster Institute to AnCo. £84,248, less refund of £1,850 made to Cavan County Council in respect of over-payment for a parcel of land purchased in 1977	£82,398
Miscellaneous	14
	£82,412

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.7.—The number of reports received on agricultural conditions was less than had been provided for. The resulting saving was partly offset by expenditure on a new study group on milk recording.
- B.1.—Some difficulties in procuring materials and recruiting skilled labour for building work at U.C.C. was mainly responsible for the saving which was partly offset by excesses at U.C.D. arising from the National Pay Agreement.
- B.2.—The main saving (£173,000) arose on the provision for new farm buildings because of some labour problems as well as delays in relation to plans and specifications. There were also savings (i) at Ballyhaise (£32,000) due to the carry-over of stocks of feeding barley and the late delivery of certain implements and tools, (ii) at the Munster Institute (£39,000) as expenditure on feeding stuffs was less than anticipated because a broiler house had to be diverted to another purpose and (iii) on salaries and wages generally (£81,000). There were some offsetting excesses arising from increased activities at Kildalton.
- B.3.—An excess arose because of increased expenditure on building works and an increase in capitation grants during the year. It was offset to some extent by savings on staff costs due to delays in recruitment.



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- B.6.—The savings were mainly due to the following: (i) Because of the carry-over of surplus stocks from the previous year, assembly of basic seed at Ballinacurra was not undertaken during the year, (ii) as adequate stocks of pre basic seed were available at Backweston, growing of seed for further stocks was suspended for the year, (iii) construction of a cattle house and quarantine glasshouse at the Potato Farm, Raphoe was delayed, (iv) some accounts expected to be paid within the year were not received, (v) the cost of replacement, repair and additions to machinery and scientific equipment was less than anticipated. The savings were partly offset by excess expenditure on laboratory equipment, livestock, etc., at the Veterinary Research Laboratory and farm at Abbotstown and on fertilisers and replacement of silage equipment at Backweston Farm.
- B.8.—Claims for grants towards the cost of farm training centres did not reach the level expected and the number of farm apprentices who qualified for grants was less than estimated. The saving was partly offset by an excess arising from an increase in maintenance allowances.
- B.10.—A number of claims for grants were not received in time for payment within the year.
- B.16.—The proposed dissolution of the National Agricultural Authority was not completed during the year and all the outstanding commitments did not mature for payment.
- C.1.—The main savings arose on the provisions for (i) purchase of stock cattle for leasing as the scheme is being phased out, (ii) purchase of bulls for sale at reduced prices as fewer bulls were located than had been anticipated, (iii) the Accredited Pig Herd Scheme because of a decrease in the number of participants, (iv) payments to A.I. Stations because some claims could not be cleared in time for payment in 1978. The savings were partly offset by an excess on the provision for the Pig Progeny Testing Stations due to increased prices for pigs bought for testing.
- C.3.—The number of reactors detected was less than had been expected as also was the number slaughtered under the voluntary pre-intensive scheme.
- C.4.—Expenditure on Warble Fly eradication was less than had been anticipated and there was also a shortfall in applications for grants for sheep dipping baths.
- D.2.—Some unexpected residual claims arose under this Scheme which has been terminated.
- D.3.—Payment of grant was held up in a number of cases pending settlement of legal difficulties.
- D.5.—A saving arose on the Extension Scheme covering exports of mountain lamb because the home market provided a more profitable outlet for some of the lambs.
- D.6.—This scheme is being phased out and it is not possible to estimate accurately the number of claims likely to mature for payment.
- D.7.—The excess was due mainly to the need to retain more turkeys at Mellows College, Athenry, and also to higher imports through quarantine.
- D.8.—An expected application for a grant for a packing and grading station failed to materialise.
- D.10.—Participation in the Seed Distribution Scheme and some livestock schemes was less than anticipated.
- D.11.—More residual payments than had been expected arose under the Forage Harvesters Scheme which is being phased out.
- E.2.—Because of the level of market prices, deficiency payments fell to be made in only four weeks during the year—see Subhead N.8.
- E.5.—The provision covered residual claims in respect of certain exports in 1977 and these claims were somewhat greater than had been anticipated.
- F.1.—The excess arose because a payment had to be made to the Agricultural Credit Corporation on foot of a guarantee given in respect of a firm which went out of business.
- G.—Payment of pensions to former employees of the Dairy Disposal Company Ltd., which is being wound up, commenced later in the year than had been envisaged.

- L.2.—Only two associate experts served abroad during the year instead of the three provided for.
- M.2.—A number of payments were not cleared for payment within the year as inquiries had not concluded.
- M.4.—The number of advisers participating in training courses was less than anticipated.
- M.5.—As an E.E.C. reimbursement did not come to hand until after the end of the year, some payments to Committees of Agriculture had, accordingly, to be held over—see Subhead N.14.
- M.7.—Investigations being pursued in certain cases had not been completed by the end of the year.
- M.10.—Work had commenced on only one of three projects approved under the Scheme and had not progressed to the stage of payment of grant.
- M.12.—One application did not fully meet the requirements of the Scheme.

## APPROPRIATIONS IN AID

		Corresponding Debit Subhead	Estimated £	Realised £
1. Recoupment of salaries, etc. of officers on loan to outside bodies ... ..		A.1	30,000	27,278
2. Receipts from students' fees, sale of livestock and farm produce, etc., at Agricultural Schools and Farms				
<i>Original</i>	£670,000			
<i>Supplementary</i>	80,000	B.2	750,000	807,731
3. Receipts from sale of vaccines, livestock, farm produce, etc., at Veterinary Research Laboratory and farm at Abbotstown and recoupment of quarantine expenses at Spike Island				
<i>Original</i>	£70,000			
<i>Supplementary</i>	25,000	B.6	95,000	167,680
4. Receipts from sale and leasing of livestock ...		C.1	184,000	255,706
5. Receipts from fees in respect of poultry hatchery licences, blood-testing fees and from sale of white turkeys, poultry, eggs, etc.				
<i>Original</i>	£58,200			
<i>Supplementary</i>	65,000	D.7	123,200	129,606
6. Repayment of advances under Grain Storage (Loans) Act, 1951, etc. ... ..		D.9	43,400	22,629
7. Receipts from sale of seeds, manures, etc., at reduced prices under Special Schemes ... ..		D.10	6,600	3,355
8. Receipts from United Kingdom Government for Irish mutton and lamb imported into the United Kingdom				
<i>Original</i>	£25,000			
<i>Less Supplementary</i>	23,000	E.3	2,000	1,039



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		Corres ponding Debit Subhead	Estimated £	Realised £
9. Receipts from licences, inspection fees, etc., under Fresh Meat Acts and Pigs and Bacon Acts			1,600,000	1,691,411
10. Receipts from seed testing fees, certification fees, licensing fees, etc., and receipts from Backweston Farm ... ..			383,000	409,449
11. Receipts from E.E.C. under Farm Modernisation Scheme				
<i>Original</i>	£2,500,000			
<i>Less Supplementary</i>	545,000	M.1	1,955,000	1,703,413
12. Recoupment from E.E.C. of part cost of premiums paid to producers under the Dairy Herds Con- version Scheme				
<i>Original</i>	£48,000			
<i>Supplementary</i>	24,000	M.2	72,000	72,399
13. Receipts from E.E.C. under Scheme of Aids to Farmers in Less Favoured Areas				
<i>Original</i>	£6,267,000			
<i>Less Supplementary</i>	1,300,000	M.3	4,967,000	4,955,907
14. Recoupment from E.E.C. of part cost of Socio- Economic Information Service and Vocational Training for Farmers				
<i>Original</i>	£60,000			
<i>Supplementary</i>	8,000	M.4 & M.5	68,000	15,254
15. Recoupment from E.E.C. of incidental expenses arising out of market intervention				
<i>Original</i>	£18,000,000			
<i>Supplementary</i>	9,500,000	M.6	27,500,000	28,433,038
16. Receipts from the United Kingdom Government in respect of the special premium on exports of beef to the United Kingdom				
<i>Original</i>	£500,000			
<i>Supplementary</i>	1,125,000	M.11	1,625,000	1,615,158
17. Receipts from Church Temporalities Fund ...			10,000	10,000
18. Other Receipts including recoupment by E.E.C. of certain travelling expenses				
<i>Original</i>	£245,736			
<i>Supplementary</i>	125,000			
			370,736	435,264
TOTAL				
<i>Original</i>	£30,700,936			
<i>Supplementary</i>	9,084,000			
			39,784,936	£40,756,317

1. One officer seconded for duty abroad returned early in the year.
2. The surplus receipts arose from increased yields and higher prices for livestock and produce together with an increase in student fees. They were partly offset by a deficiency in receipts at the Munster Institute due to reduction in the output of broilers there.
3. Surplus arose mainly from (i) increased testing for contagious equine metritis, (ii) higher prices for cattle sold and (iii) an unexpected E.E.C. recoupment which had not been estimated for.
4. The main reasons for the surplus were (i) higher receipts on milk recording scheme due to increased participation and increased fees and (ii) higher prices for pigs sold.
5. The surplus was due to higher returns from sales of turkeys.
6. Some loan instalments did not come to hand until after the end of the year.
7. Deficiency was due mainly to a falling off in interest in the Seed Distribution Scheme.
8. The shortfall arose because, as a result of high market prices, deficiency payments fell to be made in only four weeks during the year—see Subhead E.2.
9. Surplus is attributable to (i) higher cattle slaughterings during the year and (ii) a change in the system of collection of inspection fees from half yearly to monthly payments.
10. Surplus is mainly attributable to additional receipts from sales of livestock at Backweston Farm and the Potato Farm, Raphoe.
11. An expected recoupment by the E.E.C. was not received until after the end of the year.
14. A recoupment by the E.E.C. did not come to hand until after the end of the year—see Subhead M.5.
18. Receipts under this miscellaneous heading are variable and cannot be closely estimated. They comprise mainly recoupment of travelling expenses by the E.E.C. (£171,000) and forfeiture of deposits on E.E.C. import/export licences (£238,000).

#### EXTRA REMUNERATION (exceeding £200)

An Assistant Secretary received an allowance of £800 from the Industrial Development Authority for acting as a member of the Authority.

A Chief Economist received an allowance of £360 from Vote 43 for acting as a member of An Coimisiún Dumpála.

A Principal received an allowance of £520 from the Pigs and Bacon Commission for acting as a member of the Commission.

An Assistant Principal received an allowance of £735 from Vote 21 for acting as Secretary of the National Economic and Social Council.

An Agricultural Inspector received an allowance of £350 for acting as Chief Officer of An Chomhairle Olla and another received an allowance of £471 for acting as Director of Kildalton Agricultural and Horticultural College.

Two hundred and seventy-two officers of the Department's veterinary staff received gratuities ranging from £206 to £1,047 in respect of additional work. The total amount paid was £148,308.

One hundred and ninety-nine Agricultural Officers received amounts ranging from £203 to £2,810 for extra duties including supervisory work, in respect of varying periods. The total amount paid was £199,186.

Four Agricultural Officers received amounts ranging from £1,201 to £1,678 from Vote 45 for services as night telephonists.

Five Lay Samplers received amounts ranging from £210 to £552 in respect of additional work. The total amount paid was £2,858.



## Vote 40

Fifteen Officers received allowances ranging from £203 to £781 for attendance at certain meetings abroad. The total amount paid was £9,076.

Five hundred and twenty-six employees received sums varying from £201 to £3,219 in respect of overtime, Sunday duty, etc. The total expenditure on overtime was £521,027.

The total number of officers who received extra remuneration was two thousand and seventy two.

### NOTES

Subhead A.4 includes expenditure of £185 on gifts to distinguished visitors to Ireland and on gifts made by the Minister on visits abroad (D.308/24/63).

This account includes the following *ex-gratia* payments:—

£552 to four members of the public in respect of cars damaged as a result of accidents, in which vehicles, the property of the Department, were involved. Subheads A.4, B.2 and B.6 (D.306/25/62 and S.48/1/58).

£170 to a member of the public, for damage to his car caused by striking the receiver/gate—stopper at one of the Department's colleges. Subhead B.2 (D.306/25/62).

£41 to five employees of the Department in respect of medical expenses incurred as a result of accidents in the course of their work. Subhead A.4 (E.109/83/67 and E.109/20/76).

£3,010 to thirty-three herd-owners in respect of cattle which failed to pass the tuberculosis test under the Bovine Tuberculosis Eradication Scheme, and died before they could be slaughtered. £405 to four herd-owners in respect of cattle which passed the test but were subsequently at slaughter found to be suffering from tuberculosis. £2,500 to twenty-four herd-owners in respect of cattle which failed to pass the brucellosis test under the Brucellosis Eradication Scheme and died before they could be slaughtered. Subheads C.2 and C.3 (S.90/11/67).

£6,500 to a member of the public in settlement of her claim for compensation for loss of her turkey flock due to disease which she alleged was introduced to her flock by stock purchased from the Department. Subhead D.7 (D.306/6/62).

The following sums were written off:—

£941,972 in respect of loans made to the Beef Export Industry in 1972 (S.90/11/72). £5 stolen in a break-in at one of the Department's District Veterinary Offices (D.306/25/62).

J. O' MAHONY,  
*Accounting Officer.*

23rd April, 1979.

I have examined the above Account and the appended Statement and Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts and Statement are correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

## STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31st DECEMBER, 1978.

(Capital amounts only)

Advances under the Grain Storage (Loans) Act, 1951	...	...	...	...	£
					244,614
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (a)	...	...	...	...	64,476
Miscellaneous	...	...	...	...	25
					<u>£309,115</u>

(a) Reducible, if certain conditions are complied with, to £37,373.

J. O' MAHONY,  
*Accounting Officer.*

23rd April, 1979.



## WORLD FOOD PROGRAMME (GRANT-IN-AID)

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE WORLD FOOD PROGRAMME  
ACCOUNT IN THE YEAR ENDED 31st DECEMBER, 1978

<u>RECEIPTS</u>		<u>PAYMENTS</u>	
Balance on 1st January, 1978	£ 165	Contribution to World Food Programme	£ 488,564
Transfer from Oireachtas Vote 40 (Subhead L.1)	500,000	Balance on 31st December, 1978	11,601
	<u>£500,165</u>		<u>£500,165</u>

J. O' MAHONY,  
*Accounting Officer.*

23rd April, 1979.

## BOVINE TUBERCULOSIS AND BRUCELLOSIS ERADICATION SCHEMES HARDSHIP FUND (GRANT-IN-AID)

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE BOVINE TUBERCULOSIS AND BRUCELLOSIS  
ERADICATION SCHEMES HARDSHIP FUND IN THE YEAR ENDED 31st DECEMBER, 1978

<u>RECEIPTS</u>		<u>PAYMENTS</u>	
Balance on 1st January, 1978	£ 523,630	Grants to Herd-Owners	£ 523,440
Transfer from Oireachtas Vote 40 (Subhead C.5)	1,200,000	Balance on 31st December, 1978	1,200,190
	<u>£1,723,630</u>		<u>£1,723,630</u>

J. O' MAHONY,  
*Accounting Officer.*

23rd April, 1979.



ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Irish Land Commission, including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	3,734,000	3,657,736	76,264	—
B.1.—Travelling and Incidental Expenses	380,000	342,645	37,355	—
B.2.—Office Machinery and other Office Supplies ... ..	101,000	97,681	3,319	—
C.—Post Office Services ... ..	360,000	349,856	10,144	—
D.—Legal Expenses ... ..	63,000	71,106	—	8,106
E.—Statutory Contributions to Land Bond Fund, Local Loans Fund and Church Temporalities Fund ...	3,013,000	2,797,124	215,876	—
F.—Deficiencies from Sales of Land Bonds allocated to Government Departments ... ..	17,000	—	17,000	—
G.—Deficiency of Income from Untenanted Land ... ..	5	—	5	—
H.1.—Payment to Grant-in-Aid Fund for Land Purchases under Farmers' Retirement Scheme (Grant-in-Aid)	1,000,000	1,000,000	—	—
H.2.—Payment to Grant-in-Aid Fund for General Land Purchases (Grant-in-Aid) ... ..	10	10	—	—
H.3.—Life Annuities and Premiums—E.E.C. Directive No. 72/160 ...	568,000	418,083	149,917	—
H.4.—Life Annuities (Land Act, 1965), Advances, Compensation and Auctioneers' Commission ...	34,100	27,710	6,390	—
I.—Gratuities to ex-Employees ... ..	15,000	13,860	1,140	—
J.—Improvement of Estates, etc. ...	1,358,000	1,342,134	15,866	—
K.—Adjustment Advances ... ..	15	—	15	—
L.—Losses by Default, Accident, etc. ...	10	—	10	—
GROSS TOTAL	£ 10,643,140	10,117,945	533,301	8,106
			Surplus of Gross Estimate over Expenditure £525,195	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised		
<i>Deduct—</i> M.—Appropriation in Aid	1,416,140	1,827,255	Surplus of Appropriations in Aid realised £411,115	
NET TOTAL	£ 9,227,000	8,290,690	Total Surplus to be surrendered £936,310	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies arising from high staff turn-over.
- B.1.—Saving due to some vacancies for travelling officers and to a falling-off in the number of properties put up for sale.
- D.—Excess arose from increases in the number and costs of objections and appeals and in general legal expenses.
- E.—Some Bond issues had to be deferred pending the enactment of the Land Bond Act, 1978, and the making of subsequent Land Bond Orders. There was, however, an offsetting increase in the charge on Rent and Interest Accounts (see Subhead M.3.).
- F.—Sales at market prices of Land Bonds allocated to Government Departments to meet State claims resulted in a surplus instead of a deficiency (see Subhead M.8.).
- H.3.—Saving due to a decline in interest in the Farmers' Retirement Scheme.
- H.4.—Because of difficulties in bringing resumption proceedings to finality, no cash compensation became payable.
- I.—The number and amounts of gratuities cannot be estimated precisely as they are largely dependent on the particular estates acquired.
- J.—Expenditure under the subhead includes £869 to cover increases in Social Insurance liability during the currency of eight building contracts (S.9/2/70).

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Church Temporalities Fund:		
(i) Estimated cost of administration and management (44 and 45 Vict., c.71 (sec. 4))	7,000	7,000
(ii) Interest on Church Surplus Grant (No. 27 of 1923 (sec. 9 (3) and No. 14 of 1941 (sec. 50))	63,000	63,000
2. Fees and costs recovered	2,000	867
3. Surplus income of Rent and Interest Accounts	350,000	198,213



## Vote 41

	Estimated	Realised
	£	£
4. Excess annuities, etc. (Land (Finance) Rules, 1956, (Rules 3 and 4 (1) (a) and (b) (i) (ii) ) ... ..	850,000	1,035,926
5. Contributions towards improvements expenditure ... ..	55,000	126,187
6. Receipts from the resale of land purchased under the Farmers' Retirement Scheme (E.E.C. Directive 72/160) ... ..	30,000	283,163
7. Reimbursement from European Agricultural Guidance and Guarantee Fund ... ..	10,000	1,308
8. Interest on bank deposits and sundries ... ..	49,140	111,591
	<u>£ 1,416,140</u>	<u>£ 1,827,255</u>

2. Warrants for recovery of arrears of annuity had to be issued in fewer cases than expected.
3. Interest charges from the date of acquiring possession of lands which are borne by the Rent and Interest Accounts pending the issue of Bonds, were greater than expected and reduced the surplus on the Accounts. There was an offsetting saving under Subhead E.
- 4, 5 and 6. More allottees than anticipated opted to pay for lands and improvements in cash rather than by way of annuity.
7. An expected E.E.C. recoupment was not received until after the end of the year.
8. Bank interest earned greatly exceeded expectations because of increases in deposit rates and in the balances available for short term investment. Receipts also include a sum of £8,000 surplus of State Claims Accounts (see Subhead F).

### EXTRA REMUNERATION (exceeding £200)

The First Assistant Solicitor received an allowance of £330 for attendance at the Land Commission Court.

One officer received allowances totalling £254 for attendance at certain meetings abroad. The total amount paid in respect of such allowances was £299.

Fourteen officers received sums varying from £201 to £886 in respect of overtime. The total expenditure on overtime was £9,173.

The total number of officers who received extra remuneration was seventy-one.

### NOTES

Fees (stamps) amounting to £3,236 in respect of this service were received during the year.

Under Sections 13 and 24, Statute of Limitations, 1957, the Land Commission lost title to 4 annuities totalling £6 and arrears thereof.

A total of £497 in respect of grazing and letting rents ranging from £20 to £169 due by 6 tenants was written off as irrecoverable (D.305/1/63 and S.207/2/75).

Well-boring work to the value of £5,351 was done, on a recoupment basis, for Geological Survey.

Losses of tools and equipment to the value of £469 were written off (D.305/1/63 and S.201/2/75).

## Vote 41

An officer seconded to the Commission of the European Communities was paid £4,322 in respect of remuneration without repayment.

Work to the value of £9,182 was done free of charge on the Land Commission computer for other Government Departments.

### DETAILS OF EXPENDITURE ON COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN 1978.

Commission or Committee	Subhead	Expenditure for year ended 31st December 1978	Total expenditure to 31st December, 1978
Inter-Departmental Review Committee on Land ... ..	A	£ 2,773	£ 12,072
Structure Policy (1976-1978) ... ..	B.I.	558	4,501
		£ 3,331	16,573

### GRANT-IN-AID FUND FOR LAND PURCHASES UNDER FARMERS' RETIREMENT SCHEME

#### ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1978

							£
Balance on 1st January, 1978	...	...	...	...	...	...	1,217,170
Grant-in-Aid, 1978	...	...	...	...	...	...	1,000,000
							<u>2,217,170</u>
Expenditure, 1978	...	...	...	...	...	...	1,355,225
							<u>£861,945</u>

### GRANT-IN-AID FUND FOR GENERAL LAND PURCHASES

#### ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1978

							£
Balance on 1st January, 1978	...	...	...	...	...	...	449,891
Grant-in-Aid, 1978	...	...	...	...	...	...	10
							<u>449,901</u>
Expenditure, 1978	...	...	...	...	...	...	61,569
							<u>£388,332</u>

J. O'MAHONY,  
*Accounting Officer.*

12th April, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*



ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Labour, including certain services administered by that Office, and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £3,075,000				
<i>Supplementary</i> 168,500				
	3,243,500	2,926,562	316,938	—
A.2.—Consultancy Services ... ..	10	—	10	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £300,000				
<i>Supplementary</i> 10,200				
	310,200	345,186	—	34,986
B.2.—Office Machinery and other Office Supplies	30,000	27,004	2,996	—
C.—Post Office Services	95,000	93,748	1,252	—
D.—Advertising and Publicity				
<i>Original</i> £53,000				
<i>Supplementary</i> 32,500				
	85,500	146,719	—	61,219
E.—Commissions and Special Inquiries	10,000	938	9,062	—
F.—International Organisations	110,000	93,800	16,200	—
G.—Research				
<i>Original</i> £30,000				
<i>Supplementary</i> 10,000				
	40,000	20,350	19,650	—
H.—Resettlement Allowances ... ..	150,000	124,869	25,131	—
I.—Career Information ... ..	2,000	1,299	701	—
J.1.—An Chomhairle Oiliúna—Administration and General Expenses (Grant-in-Aid) ... ..	11,938,000	11,938,000	—	—
J.2.—An Chomhairle Oiliúna—Capital Expenditure (Grant-in-Aid) ...	3,500,000	2,700,000	800,000	—
K.—National Industrial Safety Organisation	20,000	20,000	—	—
L.—Irish Management Institute—Grant for Training ... ..	375,000	375,000	—	—
M.—Council for Education, Recruitment and Training of Hotel and Catering Workers (CERT) — Grant for Training ... ..	460,000	460,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
N.—Grants for Advisory Services for Emigrants ... ..	5,000	5,000	—	—
O.—Grants for Trade Union Education and Advisory Services ... ..	193,000	193,000	—	—
P.—Employment Incentive Schemes ...	7,000,000	4,319,814	2,680,186	—
Q.—Council for the Status of Women ...	3,500	3,500	—	—
R.—Employment Equality Agency ...	80,000	80,000	—	—
S.—Trade Union Amalgamations ...	40,000	2,864	37,136	—
U.—Employment Maintenance Scheme Original Nil Supplementary £4,978,800	4,978,800	4,709,249	269,551	—
V.—Work Experience Programme Original Nil Supplementary £600,000	600,000	110,886	489,114	—
W.—Losses	—	28	—	28
GROSS TOTAL Original £27,469,510 Supplementary 5,800,000	£ 33,269,510	28,697,816	4,667,927	96,233
			Surplus of Gross Estimate over Expenditure £4,571,694	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £44,426	
T.—Appropriations in Aid	114,510	158,936		
NET TOTAL Original £27,355,000 Supplementary 5,800,000	£ 33,155,000	28,538,880	Total Surplus to be surrendered £4,616,120	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Savings arose because the recruitment of staff to vacancies mainly in the National Manpower Service was slower than expected.

B.1.—Excess due to increase in complement of travelling officers and retrospective increases in rates of travelling and subsistence allowances.



## Vote 42

- B.2.—Savings occurred mainly because expenditure on photocopying and testing equipment was less than expected.
- D.—The excess was incurred because it became necessary to undertake major publicity in connection with certain Employment Regulation Orders made on the proposals of Joint Labour Committees.
- E.—This subhead contains a contingency element which was not required in 1978.
- F.—Saving due to a favourable rate of exchange obtained when paying the annual I.L.O. subscription and to economies in connection with annual conference.
- G.—Savings arose due to slower progress than expected on research projects.
- H.—Saving due to modifications in the scheme, namely the introduction of a salary ceiling and the narrowing of the range of workers to which the scheme applied.
- I.—Costs of packing leaflets for distribution were less than anticipated.
- J.2.—The savings arose mainly because certain building work was behind schedule and some sites were less expensive than had been expected.
- P.—Savings arose because the response to the Employment Incentive Schemes was below that anticipated.
- S.—Grants are paid only when amalgamations/transfers between trade unions have been completed. Arrangements for a number of amalgamations were proceeding but had not been completed by the end of the year.
- U.—Saving due mainly to two factors (i) payments did not commence until July, 1978 due to delay in receiving final E.E.C. Commission clearance, and (ii) many firms delayed their applications for payment until after the end of the year.
- V.—Spending was slower than expected due to consultations and the time needed to complete effective administrative arrangements. The Programme was launched in September, 1978. In addition, some employers delayed applications for reimbursements due to them under the Programme.
- W.—The charge to this subhead relates to a deficit which occurred following cash transactions undertaken during the banks closure in 1976. Department of Finance sanction S.118/2/72 refers.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal) ... ..	35,000	31,431
2. Receipts from European Social Fund ... ..	30,000	68,653
3. Recoupment of salaries, etc., of officers on secondment ... ..	20,000	25,263
4. Recoupment of certain travelling and subsistence expenses from the E.E.C. ... ..	16,000	23,705
5. Miscellaneous ... ..	13,510	9,884
	<u>£114,510</u>	<u>£158,936</u>

1. The Employment Appeals Tribunal deals with appeals under the Redundancy Payments Acts, the Minimum Notice and Terms of Employment Act, 1973, and the Unfair Dismissals Act, 1977. The expenses of the Tribunal and of its Secretariat in servicing redundancy appeals only are recoverable from the Redundancy Fund. Due to the proportion of its time devoted to its other duties, recoveries of expenses in respect of redundancy appeals were lower than expected.

2. Some payments from the European Social Fund in respect of the Resettlement Assistance Scheme did not come to hand in 1977 as expected, but were subsequently received in 1978.
3. The variation was mainly due to extension of period of secondment of an officer to Bórd Gáis Éireann.
4. Income is difficult to estimate accurately because of fluctuation in E.E.C. travelling duties and time-lags in receiving payments.
5. Fees in respect of licences issued under the Employment Agency Act, 1971 are included in the income under this heading. Following an increase in licence fees, a greater income had been anticipated in 1978 than was achieved. There was a reduction in registrations.

## EXTRA REMUNERATION (exceeding £200)

One hundred and ninety-four officers were paid a total of £22,102 in overtime. Of these, three Executive Officers, six Placement Officers, one Staff Officer, one Clerical Officer, fourteen Clerical Assistants, eleven Messengers, one Paperkeeper and one male Cleaner earned amounts ranging from £225 to £1,560.

## NOTE

An *ex-gratia* payment of £1,725 was made to a firm under the terms of the Premium Employment Programme. The Premium Employment Programme was discontinued with effect from 31st December, 1977, but, because of delay on the part of the firm in submitting claims, the amount was paid from Subhead P. for 1978 (S. 118/4/77).

## DETAILS OF EXPENDITURE ON THE VARIOUS COMMISSIONS AND SPECIAL INQUIRIES

Commission or Special Inquiry	Expenditure			
	Subheads		Total for year ended 31st December, 1978	Total Expenditure to 31st December, 1978
	E.	A.1.		
	£	£	£	£
Advisory Committee on Emigration ...	338	327	665	34,288
Women's Representative Committee ...	408	2,291	2,699	18,012
Commission on Industrial Relations ...	192	8,379	8,571	8,571
£	938	10,997	11,935	60,871

T. Ó CEARBHAILL,  
*Oifigeach Cuntasaoichta.*

AN ROINN SAOTHAIR,  
25 Aibreán, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*



## Vote 43

## INDUSTRY, COMMERCE AND ENERGY

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Industry, Commerce and Energy, including certain services administered by that Office, and for payment of certain subsidies, grants and grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £3,885,000				
<i>Supplementary</i> 264,000				
	4,149,000	3,748,989	400,011	—
A.2.—Consultancy Services				
<i>Original</i> £220,000				
<i>Supplementary</i> 40,000				
	260,000	248,225	11,775	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £431,500				
<i>Supplementary</i> 35,000				
	466,500	474,491	—	7,991
B.2.—Office Machinery and other Office Supplies	64,100	62,547	1,553	—
C.1.—Post Office Services	156,000	147,212	8,788	—
C.2.—Advertising and Publicity				
<i>Original</i> £130,500				
<i>Supplementary</i> 24,500				
	155,000	145,863	9,137	—
D.—Geological Survey—Equipment, Stores and Maintenance				
<i>Original</i> £361,000				
<i>Less Supplementary</i> 200,000				
	161,000	157,349	3,651	—
E.—Minerals Development				
<i>Original</i> £16,500				
<i>Supplementary</i> 25,500				
	42,000	36,534	5,466	—
F.—Institute for Industrial Research and Standards (Grant-in-Aid)				
<i>Original</i> £4,202,000				
<i>Supplementary</i> 210,000				
	4,412,000	4,412,000	—	—
G.—International Organisations, etc.,				
<i>Original</i> £247,700				
<i>Supplementary</i> 56,300				
	304,000	268,139	35,861	—
H.1.—C��ras Tr��cht��la (Grant-in-Aid)				
<i>Original</i> £5,050,000				
<i>Supplementary</i> 112,000				
	5,162,000	5,162,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.2.—Kilkenny Design Workshops Limited —Administration and General Ex- penses (Grant-in-Aid) <i>Original</i> £375,000 <i>Supplementary</i> 25,000	400,000	400,000	—	—
I.1.—Industrial Development Authority— Administration and General Ex- penses (Grant-in-Aid) <i>Original</i> £6,300,000 <i>Supplementary</i> 757,000	7,057,000	7,057,000	—	—
I.2.—Industrial Development Authority— Capital Expenditure (Grant-in-Aid) <i>Original</i> £69,000,000 <i>Supplementary</i> 9,000,000	78,000,000	78,000,000	—	—
I.3.—Industrial Development Authority— Grant for Industrial Housing <i>Original</i> £750,000 <i>Supplementary</i> 500,000	1,250,000	1,247,155	2,845	—
I.4.—Industrial Development Authority— Vacant Rents Subsidy ... ..	100,000	66,295	33,705	—
J.1.—Shannon Free Airport Development Company Limited—Administration and General Expenses (Grant- in-Aid) <i>Original</i> £465,000 <i>Supplementary</i> 154,000	619,000	619,000	—	—
J.2.—Shannon Free Airport Development Company Limited—Grants to Indus- trialists (Grant-in-Aid) <i>Original</i> £700,000 <i>Less Supplementary</i> 335,000	365,000	365,000	—	—
J.3.—Shannon Free Airport Development Company Limited—Housing Sub- sidies ... ..	454,000	454,000	—	—
J.4.—Shannon Free Airport Development Company Limited—Housing Grants	10	—	10	—
J.5.—Shannon Free Airport Development Company Limited—Grant to Com- pensate for Losses on Sale of Houses	40,000	20,000	20,000	—
K.1.—Export Guarantee Arrangements under the Insurance Act, 1953, (as amended) ... ..	168,000	167,642	358	—



# Vote 43

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.2.—Credit Financing of Certain Capital Goods Exports				
<i>Original</i> £400,000				
<i>Less Supplementary</i> 250,000				
	150,000	101,261	48,739	—
L.—Technical Assistance				
<i>Original</i> £491,000				
<i>Less Supplementary</i> 45,000				
	446,000	257,296	188,704	—
M.—Irish Productivity Centre (Grant-in-Aid)				
<i>Original</i> £367,000				
<i>Supplementary</i> 18,000				
	385,000	385,000	—	—
N.—Commissions, Committees and Special Inquiries				
<i>Original</i> £38,000				
<i>Less Supplementary</i> 10,000				
	28,000	17,313	10,687	—
O.1.—Shipbuilding Subsidy				
<i>Original</i> £200,000				
<i>Less Supplementary</i> 199,990				
	10	—	10	—
O.2.—Interest Subsidy to Shipping Finance Corporation Limited ... ..	925,000	881,608	43,392	—
P.—National Development Association (Forbairt) (Grant-in-Aid)				
<i>Original</i> £680,000				
<i>Less Supplementary</i> 245,000				
	435,000	435,000	—	—
P.1.—Irish Goods Council (Grant-in-Aid)				
<i>Original</i> Nil				
<i>Supplementary</i> £270,000				
	270,000	270,000	—	—
Q.—Miscellaneous Payments				
<i>Original</i> £55,300				
<i>Less Supplementary</i> 40,000				
	15,300	5,460	9,840	—
R.1.—Bread Subsidy				
<i>Original</i> £14,053,000				
<i>Less Supplementary</i> 225,000				
	13,828,000	13,795,455	32,545	—
R.2.—Flour and Wheatenmeal Subsidy				
<i>Original</i> £2,073,000				
<i>Less Supplementary</i> 75,000				
	1,998,000	1,942,457	55,543	—
S.—Mianraí Teoranta—Grant for Administration and General Expenses	10	—	10	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
T.1.—Grant to National Film Studios of Ireland Limited ... ..	170,000	170,000	—	—
T.2.—Film Board—Administration Expenses ... ..	10	—	10	—
U.—Energy Conservation Original £264,000 Less Supplementary 135,010	128,990	115,127	13,863	—
V.—Rural Electrification ... ..	2,205,000	2,204,514	486	—
W.—Grants for Bottled Gas Installations	1,500	895	605	—
X.—Grants for the Improvement of Roads to Generating Stations ... ..	14,500	12,472	2,028	—
Y.—An Bord Fuinnimh Nucleígh (Grant-in-Aid) ... ..	153,000	153,000	—	—
A.A.—Town Gas Subsidy ... ..	5,800,000	5,875,361	—	75,361
B.B.—Petroleum Licences—Funds for Training, etc., Original £300,000 Less Supplementary 148,310	151,690	143,955	7,735	—
C.C.—Currency Exchange Loss on Global Loan from European Investment Bank Original Nil Supplementary £10	10	—	10	—
GROSS TOTAL Original £121,306,630 Supplementary 9,583,000	£130,889,630	130,025,615	947,367	83,352
			Surplus of Gross Estimate over Expenditure £864,015	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised	
Z.—Appropriations in Aid Original £2,873,630 Less Supplementary 137,000	2,736,630	3,776,339		
			£1,039,709	
NET TOTAL Original £118,433,000 Supplementary 9,720,000	£128,153,000	126,249,276	Total Surplus to be surrendered £1,903,724	



## Vote 43

### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The saving is due to a reduction in expenditure on Technical Assistance and Casual Labour (saving £20,500); in Training, Casual Labour and Special Projects in the Geological Survey Office (saving £39,400) and to staff vacancies remaining unfilled (saving £340,100) arising from reorganisation.
- C.2.—Expenditure was less than expected on metrication publicity.
- E.—An amount provided for payment of compensation for mineral rights acquired in certain areas was not expended as claims did not arise, the particular areas not having been worked.
- G.—There was a saving of £18,900 on subscriptions to International Organisations. Expenditure on Travelling and Subsistence in connection with International Organisations was less than anticipated.
- I.4.—Vacant Rent Subsidy payments did not arise to the extent anticipated as more houses were more rapidly sold by the I.D.A. than had been expected.
- J.5.—Losses on the sale of houses did not occur to the extent anticipated.
- K.2.—The amount of interest subsidy paid was less than originally estimated by the Banks operating the scheme. It is difficult to accurately forecast expenditure under this subhead.
- L.—Expenditure in all areas of the Technical Assistance Grant scheme was less than expected especially in the Industrial Sector (saving £157,800), less claims being received than had been anticipated.
- N.—Expenditure by the National Consumer Advisory Council was less than anticipated due to the unavoidable postponement of certain planned surveys and seminars (saving £8,430). Expenditure on other Committees was also less than anticipated.
- O.2.—There was a drop in interest rates during the period, consequently the subsidy expenditure incurred was less than anticipated.
- Q.—Expenditure on the metrication programme was less than anticipated.
- U.—Applications under the fuel efficiency grants scheme did not materialise to the extent anticipated.
- W.—The number of applications for Bottled Gas grants was not as big as expected.
- X.—Expenditure on the improvement of roads to Generating Stations was not as great as expected.
- A.A.—Accurate estimation is difficult due to variations in consumption arising from variable factors, weather, etc.
- B.B.—Accurate estimation is not possible.

### APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Contributions and fees payable under Section 7 of the Gas Regulation Act, 1920, The Gas Regulation Act, 1928 (No. 24 of 1928) and the Weights and Measures Acts, 1878 to 1936			
	<i>Original</i>	£54,300	
	<i>Less Supplementary</i>	31,000	
		23,300	29,125
2. Repayment of travel costs of certain journeys to E.E.C.			
	<i>Original</i>	£107,000	
	<i>Supplementary</i>	14,000	
		121,000	111,978

# Vote 43

		Estimated	Realised
		£	£
3. Fees under the Minerals Development Act, 1940, and the Petroleum and other Minerals Development Act, 1960			
	<i>Original</i>	£1,548,000	
	<i>Less Supplementary</i>	499,000	
		1,049,000	1,998,647
4. Export Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)			
	<i>Original</i>	£190,000	
	<i>Supplementary</i>	135,000	
		325,000	330,524
5. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964			
	<i>Original</i>	£525,000	
	<i>Supplementary</i>	34,000	
		559,000	573,132
6. Receipts from E.E.C. in respect of specific surveys			
	<i>Original</i>	£76,000	
	<i>Less Supplementary</i>	67,000	
		9,000	19,903
7. Funds provided by certain holders of exclusive offshore petroleum licences for training, education, etc., of Irish personnel		356,500	356,500
8. Miscellaneous			
	<i>Original</i>	£16,830	
	<i>Supplementary</i>	8,000	
		24,830	87,110
9. Receipt from the I.D.A. in respect of repayment of principal of grants for industrial housing			
	<i>Original</i>	Nil	
	<i>Supplementary</i>	£269,000	
		269,000	269,420
	<b>TOTAL</b>		
	<i>Original</i>	£2,873,630	
	<i>Less Supplementary</i>	137,000	
		£ 2,736,630	£ 3,776,339

1. Due to an increase in fees applied within the year under the Weights and Measures Acts the amount received was greater than estimated.
2. Refunds of travel costs from the E.E.C. in respect of certain journeys were less than anticipated, some refunds due not having been received within the year.
3. The surplus arose from an unexpected bonus offer received for the grant of nine option blocks under the Petroleum and Other Minerals Development Act, 1960, (£1,000,000). Rentals in respect of exclusive petroleum exploration licences were greater than anticipated (£43,000). There was however a shortfall of £93,400 in receipts from the base metal sector.
6. An unanticipated receipt from the E.E.C. arose in respect of a survey carried out by the Geological Survey Office (£8,000).
8. Miscellaneous receipts are variable and cannot be closely estimated. They include receipts from the Registry of Friendly Societies (£2,356), Registry of Business Names (£2,847), the Geological Survey Office (£3,593) and refund of interest on grants for industrial housing made to I.D.A. (£50,808) (Subhead Z (9) above).



## Vote 43

### EXTRA REMUNERATION (exceeding £200)

An Assistant Secretary received £800 as a member of the Industrial Development Authority.

Fourteen Examiners in the Patents Office received sums varying from £1,324 to £3,086 for examining patents applications outside their normal office hours of duty.

A total of three hundred and fifty-three officers were paid overtime. One hundred and twenty-five officers received sums varying from £205 to £2,913. The total amount paid in respect of overtime was £103,802 of which £22,723 was recouped from Vote 44 in respect of typing, messenger and cleaning services.

A total of sixty-four officers received allowances in respect of duties as delegates at meetings abroad. Of this total fourteen officers received sums varying from £204 to £710.

### NOTES

This Account includes expenditure of, approximately, £4,730 in respect of remuneration of staff on loan, without repayment, to another Department.

The Account of another Department includes expenditure of approximately, £6,679 in respect of remuneration of staff on loan, without repayment, to this Department.

*Ex-gratia* payments totalling £94 were paid to seven officers in respect of damage to clothing, damage or loss of personal effects, in the course of official duties. Subhead B.1 (E.109/41/41).

Fees (stamps) were received as follows:

Companies Registration ... .. £397,780

### DETAILS OF EXPENDITURE ON THE VARIOUS COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES

Commission, Committee or Special Inquiry	Expenditure			
	Subhead		Total for year ended 31st December, 1978	Total Expenditure to 31st December, 1978
	N	Other		
	£	£	£	£
Metric Advisory Committee for Distributors and Consumers (1971-72) ...	—	—	—	2,931
National Consumer Advisory Council (1973-74) ... ..	16,570	(A.1) 24	16,594	39,474
Motor Premiums Advisory Committee (1973-74) ... ..	596	(A.1) 793	1,389	13,321
Consumer Education Committee (1977)	147	(A.1) 3,751	3,898	4,999
£	17,313	4,568	21,881	60,725

J. C. HOLLOWAY,  
*Óifigeach Cuntasaióichta.*

AN ROINN TIONSCAIL, TRÁCHTALA AGUS FUINNIMH,  
27 Aibreán, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## TOURISM AND TRANSPORT

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Tourism and Transport, including certain services administered by that Office and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £7,261,000				
<i>Supplementary</i> 741,000				
	8,002,000	7,876,776	125,224	—
A.2.—Consultancy Services ... ..	10	—	10	—
B.1.—Travelling and Incidental Expenses	181,000	198,896	—	17,896
B.2.—Office Machinery and other Office Supplies ... ..	264,200	275,015	—	10,815
B.3.—Post Office Services ... ..	485,500	430,252	55,248	—
B.4.—Cross-Channel Telephone Lines used for Civil Aviation ... ..	58,000	29,039	28,961	—
C.—Equipment, Stores and Maintenance				
<i>Original</i> £151,200				
<i>Less Supplementary</i> 20,000				
	131,200	111,283	19,917	—
D.1.—Grants to Córas Iompair Éireann				
<i>Original</i> £30,000,000				
<i>Supplementary</i> 7,700,000				
	37,700,000	37,700,000	—	—
D.2.—Córas Iompair Éireann Redundancy Compensation				
<i>Original</i> £200,000				
<i>Less Supplementary</i> 9,000				
	191,000	189,077	1,923	—
E.—Grants for Harbours				
<i>Original</i> £3,750,010				
<i>Less Supplementary</i> 2,560,000				
	1,190,010	635,926	554,084	—
BORD FÁILTE ÉIREANN				
F.1.—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)				
<i>Original</i> £11,000,000				
<i>Supplementary</i> 120,000				
	11,120,000	11,120,000	—	—
F.2.—Development of Holiday Accommodation (Grant-in-Aid) ...	1,000,000	1,000,000	—	—



# Vote 44

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.3.—Development of Supplementary Holiday Accommodation in Western Counties (Grant-in-aid) ... ..	100,000	100,000	—	—
F.4.—Tourism Development Works (Grant-in-Aid)				
<i>Original</i> £1,485,000				
<i>Less Supplementary</i> 156,750	1,328,250	1,327,273	977	—
G.1.—Acquisition of Land, Buildings, etc., at Airports				
<i>Original</i> £430,000				
<i>Less Supplementary</i> 180,000	250,000	175,419	74,581	—
G.2.—Constructional Works at Airports, including furnishing of Buildings				
<i>Original</i> £1,675,000				
<i>Less Supplementary</i> 234,000	1,441,000	1,142,716	298,284	—
H.—Transport of Staff ... ..	35,000	32,354	2,646	—
I.—Electronic Equipment ... ..	400,000	434,165	—	34,165
J.—Shannon Free Airport Development Company Limited—Administration and General Expenses (Grant-in-Aid)	600,000	600,000	—	—
K.1.—Wreck and Salvage Relief of Distressed Seamen, etc. ... ..	500	172	328	—
K.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946) ... ..	33,200	35,375	—	2,175
L.—Expenses in connection with International Organisations				
<i>Original</i> £992,900				
<i>Less Supplementary</i> 7,000	985,900	989,353	—	3,453
M.—Commissions, Committees and Special Inquiries ... ..	500	233	267	—
N.—Rent on Lands, etc., at Airports ...	2,000	677	1,323	—
O.—Investment Grants for Ships ...	62,000	61,716	284	—
P.—Grant to Royal National Lifeboat Institution ... ..	20,000	20,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Q.—Grant to Aer Rianta Teoranta for payment to the Irish Airlines (General Employees) Superannuation Fund <i>Original</i> £20,000 <i>Less Supplementary</i> 14,500	5,500	5,602	—	102
R.—Grant to Air Companies	110,000	105,714	4,286	—
S.—Repayment to the Central Fund of Advance under Tourist Traffic Acts	3,700	3,656	44	—
GROSS TOTAL <i>Original</i> £60,320,720 <i>Supplementary</i> 5,379,750	£ 65,700,470	64,600,689	1,168,387	68,606
			Surplus of Gross Estimate over Expenditure £1,099,781	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct— T.—Appropriations in Aid <i>Original</i> £7,123,720 <i>Less Supplementary</i> 2,081,250	5,042,470	4,946,507	£95,963	
NET TOTAL <i>Original</i> £53,197,000 <i>Supplementary</i> 7,461,000	£ 60,658,000	59,654,182	Net Surplus to be surrendered £1,003,818	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—Excess due to increases in mileage and subsistence rates which were not provided for in the original estimate.
- B.3.—Owing to an industrial dispute in the Department of Posts and Telegraphs there was a delay in submitting accounts for payment.
- B.4.—Savings due to rebates on rentals for periods of unserviceability due to industrial action.
- C.—Improvements in the dollar/sterling exchange rate led to savings on purchase of Meteorological equipment. This combined with a delay in the acquisition of equipment for the Coast Life Saving Service accounts for the saving under this heading.
- E.—The saving was due to the fact that progress on the Cork Harbour Scheme was slower than anticipated.
- G.1.—Savings were due to delays in completing agreements for the transfer of properties.
- G.2.—Savings resulted because of the deferment of certain works scheduled for 1978 and because other works did not proceed as quickly as had been anticipated.



## Vote 44

- H.—The saving under this heading is due to an increase in car sharing which resulted in a fall off in the use of public transport.
- I.—Excess is accounted for by increased expenditure on spare parts due to the age of some equipment.
- K.I.—The pattern of expenditure under this subhead is irregular and accurate estimation is not possible.
- K.2.—Annual pension payments are subject to fluctuation according to the number of dependents at any given time, and can only be roughly estimated.
- M.—Savings resulted because initial expenditure by the Transport Consultative Commission was not as high as had been estimated.
- N.—The acquisition of two marker sites for which provision had been made in the estimate, was held up by legal difficulties.

### APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1966			
	<i>Original</i>	£74,000	
	<i>Supplementary</i>	6,000	
		80,000	93,242
2. Receipts under the Merchant Shipping and Mercantile Marine Acts		20,000	7,085
3. Surplus on Aer Rianta Teoranta Operating Accounts Dublin, Shannon and Cork Airports including passenger load fee at airports			
	<i>Original</i>	£3,500,000	
	<i>Less Supplementary</i>	2,600,000	
		900,000	945,199
4. Recoupment from Eurocontrol Organisation of cost of providing personnel and facilities	... ..	205,000	14,820
5. Recoupment from Eurocontrol Organisation of en-route facilities costs	... ..		
	<i>Original</i>	£2,250,000	
	<i>Supplementary</i>	400,000	
		2,650,000	2,668,728
6. Shanwick Communications charges	... ..	927,000	949,522
7. Charges for radio telegrams sent from Coast Stations	... ..	46,600	33,924
8. Recoupment for seconded staff			
	<i>Original</i>	£11,250	
	<i>Supplementary</i>	14,750	
		26,000	18,330
9. Fees under the Road Transport Acts	... ..	15,100	7,563
10. Receipts under the 1933 Foreshore Act and the 1954 State Property Act	... ..	14,000	29,303
11. Receipts for transport of staff	... ..	11,600	11,231

# Vote 44

			Estimated	Realised
			£	£
12 Receipts for data provided by the Meteorological Service				
	<i>Original</i>	£15,000		
	<i>Supplementary</i>	38,000		
			53,000	54,697
13. Miscellaneous receipts				
	<i>Original</i>	£34,170		
	<i>Supplementary</i>	60,000		
			94,170	112,863
	TOTAL			
	<i>Original</i>	£7,123,720		
	<i>Less Supplementary</i>	2,081,250		
			£5,042,470	£4,946,507

1. Surplus arose because of an unexpected increase in the number of aircraft on the Irish register.
2. The estimate under this heading was calculated on the basis that a new Fees Order would come into effect substantially increasing receipts. In the event, it was not found possible to make the requisite Statutory Instrument and this accounts for the shortfall.
4. Deficit results mainly because an amount of £174,000 in respect of 1978 was not received until January, 1979.
7. Deficit due mainly to the system which involves the Irish Post Office and the British Post Office whereby this Department's portion of the revenue from radiotelegraph traffic is remitted at irregular intervals.
8. Shortfall arose because the level of recoupment from the Maltese Government in respect of a new Airworthiness Service provided by personnel of this Department was not as high as originally anticipated and because certain other sums were not received before the end of December, 1978.
9. Shortfall resulted from decreased demand for Merchandise Licences from interested parties pending the introduction of the Road Transport Act 1978 and because it was not found possible to issue licences under the new legislation before the end of the year.
10. Surplus is due mainly to an increase in rents charged for lettings of foreshore, increased demand and a large payment of arrears (£10,000) from a Co. Council.
13. These receipts are variable and cannot be accurately estimated. The sum includes the recovery of £36,500 V.A.T. paid originally by a Harbour Authority and the surrender by Aer Rianta Teoranta of £17,000 compensation received by them in respect of bomb damage. Sums amounting to £1,100 were received under the Oil Scholarship Fund.

## EXTRA REMUNERATION (exceeding £200)

Twenty-five officers received allowances for duties as delegates at meetings abroad. Three officers received sums varying from £215 to £233.

Five hundred and thirty-six employees received sums in respect of overtime. Four hundred and eleven officers received amounts varying from £201 to £4,706. The total amount paid for overtime was £505,821 of which £22,723 was in respect of typing, messenger and cleaning services provided by the Department of Industry, Commerce and Energy.

An allowance of £250 was paid to the Airport Medical Officer, Shannon, for services to the Air Traffic Control personnel.



## Vote 44

### NOTES

This Account includes expenditure of £6,454 in respect of remuneration of a Higher Executive Officer on loan to the Houses of the Oireachtas and £2,457 in respect of an Executive Officer on loan to the Department of Industry, Commerce and Energy, without repayment.

*Ex-gratia* payments totalling £48 were paid to two officers in respect of loss and damage to personal property in the course of official duties (E. 109/41/41).

Subhead H includes expenditure on subsidised transport of Immigration Officials (£761), Customs and Excise Staff (£2,724), Post Office Staff (£2,712) and Department of Agriculture Staff (£385) (S.99/63/42).

One N.C.R. 299 machine, value £7,500, approximately, was transferred from the Department of Fisheries.

Subhead L includes £2,990 being payment on account of the cost of presentation of a Donegal carpet for the President's Room of the European Centre for Medium Range Weather Forecasts.

A sum of £675 was received from a contractor in an out of court settlement of a disputed debt.

#### DETAILS OF EXPENDITURE ON COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES (SUBHEAD M)

Commissions, Committees and Special Inquiries	Expenditure	
	Total for year ended 31st December, 1978	Total Expenditure to 31st December, 1978
	£	£
Commission of Inquiry into the remuneration and conditions of service of the aviation grades in this Department ... ..	117	10,849
Transport Consultative Commission ... ..	116	116

N. McMAHON,  
*Accounting Officer.*

DEPARTMENT OF TOURISM AND TRANSPORT.  
30 Aibrean, 1979.

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

SEÁN MAC GEARAILT  
*Ard-Reachtair Cuntas agus Ciste.*

# STATE AIRPORTS

STATEMENT OF EXPENDITURE AND REVENUE FOR THE YEAR ENDED 31ST DECEMBER, 1978.

1977				1978			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
EXPENDITURE							
I. AIR NAVIGATION SERVICES							
Air Traffic Control							
1,877,500	984,735	708,350	184,415	2,286,576	1,197,357	863,198	226,021
102,325	43,407	47,072	11,846	120,370	47,260	59,550	13,560
Meteorological Service							
883,403	416,760	324,660	141,983	964,049	449,867	351,699	162,483
118,843	39,555	63,926	15,362	145,308	52,728	73,690	18,890
RADIO SERVICE							
2,108,037	1,399,726	509,189	199,122	2,597,985	1,847,804	518,885	231,296
124,173	94,682	22,747	6,744	96,914	64,764	26,367	5,783
163,610	76,869	66,166	20,575	158,302	67,101	73,841	17,360
II. AIRPORT MANAGEMENT							
Administration							
1,448,205	548,644	728,369	171,192	1,917,305	778,569	941,424	197,312
1,850,113	573,890	935,010	341,213	2,487,832	777,948	1,273,012	436,872
1,301,663	568,703	635,371	97,589	1,882,166	830,312	892,040	159,814
340,691	92,484	206,239	41,968	416,880	131,725	261,382	23,773
228,509	158,838	37,048	32,623	253,463	175,057	42,896	35,510
26,600	26,600	—	—	30,000	30,000	—	—
2,835,190	1,011,352	1,601,952	221,886	3,466,269	1,202,126	1,962,663	301,480
317,684	317,684	—	—	317,684	693,032	—	—
III. CONTRIBUTION TO EURO-CONTROL							
£13,726,546	6,353,929	5,886,099	1,486,518	£17,516,451	8,345,650	7,340,647	1,830,154



## STATE AIRPORTS (continued)

1977				1978				
Total	Shannon	Dublin	Cork	REVENUE				
£	£	£	£	Landing Fees	...	...	...	...
3,660,705	1,837,041	1,692,286	131,378	Letting of Offices, Stores, Sites etc.	...	...	...	...
1,628,457	654,990	938,423	35,044	Concession Fees	...	...	...	...
635,772	208,152	386,807	40,813	Passenger Load Fees	...	...	...	...
3,307,106	597,578	2,452,152	257,376	Profit on Catering and Sales	...	...	...	...
1,274,705	906,661	348,859	19,185	En Route Communications Service	...	...	...	...
635,093	635,093	—	—	En Route Air Navigation Services	...	...	...	...
1,776,639	940,574	627,049	209,016	Recompment from Eurocontrol of cost of providing personnel and facilities	...	...	...	...
406,361	406,361	—	—	Other Revenue	...	...	...	...
753,559	146,995	564,547	42,017	TOTAL REVENUE				
14,078,397	6,333,445	7,010,123	734,829	Deduct TOTAL EXPENDITURE				
13,726,546	6,353,929	5,886,099	1,486,518	Operating Surplus (+) or Deficit (—)				
(+351,851	(—)20,484	(+1,124,024	(—)751,689	Depreciation and Interest on Capital				
3,178,406	1,172,272	1,802,849	203,285	TOTAL DEFICIT				
£2,826,555	1,192,756	678,825	954,974	...				
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## STATE AIRPORTS (continued)

1977				1978			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
35,335,653	12,842,487	20,476,021	2,017,145	37,155,520	13,209,706	21,556,974	2,388,840
1,819,867	367,219	1,080,953	371,695	1,338,552	347,774	729,390	261,388
37,155,520	13,209,706	21,556,974	2,388,840	38,494,072	13,557,480	22,286,364	2,650,228
3,002,334	185,501	2,756,382	60,451	3,178,334	185,501	2,932,382	60,451
1,366,128	520,968	752,024	93,136	1,412,629	534,879	774,159	103,591
1,812,278	651,304	1,050,825	110,149	1,891,239	669,179	1,096,084	125,976
£3,178,406	1,172,272	1,802,849	203,285	£3,303,868	1,204,058	1,870,243	229,567

14th September, 1979

N. Mc MAHON,  
Accounting Officer.



**See also Report of Comptroller and Auditor General**

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Posts and Telegraphs and of certain other services administered by that Office, and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	98,186,000	97,562,056	623,944	—
B.—Travelling and Incidental Expenses	4,331,000	4,914,778	—	583,778
C.—Accommodation and Building Charges	11,267,000	11,268,225	—	1,225
D.—Conveyance of Mails ... ..	3,417,000	3,681,257	—	264,257
E.—Postal and General Stores ... ..	6,355,000	5,331,217	1,023,783	—
F.—Engineering Stores and Equipment	46,850,000	48,105,785	—	1,255,785
G.—Telephone Capital Repayments ...	32,800,000	32,180,616	619,384	—
H.—International Conferences and Conventions ... ..	155,000	167,042	—	12,042
I.—Losses ... ..	125,000	170,935	—	45,935
J.—Superannuation, etc. ... ..	6,100,000	5,949,233	150,767	—
K.1.—Commissions and Special Inquiries	3,000	3,293	—	293
K.2.—Consultancy Services ... ..	55,000	37,306	17,694	—
K.3.—Office Machinery and other Office Supplies ... ..	753,000	681,924	71,076	—
<b>RADIO TELEFIS ÉIREANN</b>				
L.1.—Grant for general purposes equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid) ...	13,100,000	12,560,000	540,000	—
L.2.—Grant equivalent to Net Receipts from Wired Broadcast Relay Licence Fees (Grant-in-Aid) ... ..	295,000	295,000	—	—
<b>GROSS TOTAL</b>	<b>£ 223,792,000</b>	<b>222,908,667</b>	<b>3,046,648</b>	<b>2,163,315</b>
			Surplus of Gross Estimate over Expenditure £883,333	
	<b>Estimated</b>	<b>Realised</b>	Surplus of Appropriations in Aid realised £205,338	
<b>Deduct—</b> T.—Appropriations in Aid	<b>73,560,000</b>	<b>73,765,338</b>		
<b>NET TOTAL</b>	<b>£ 150,232,000</b>	<b>149,143,329</b>	<b>Total Surplus to be surrendered £1,088,671</b>	

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER

	Estimated	Realised
	£	£
Broadcasting Licence and Relay Licence Fees ... ..	14,300,000	14,407,860

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Increased travelling mainly by engineering technical staff (£214,000); higher expenditure on compensation and legal fees due to increased number of traffic accidents and higher awards (£147,000); on publicity and advertisements (£99,000) and on miscellaneous items (£124,000).
- D.—Increased costs of conveyance of mails by rail (£203,000) and of higher airmail traffic (£92,000), partly offset by lower expenditure on mails by road (£31,000).
- E.—Lower expenditure on mechanical transport for the postal service (mainly because a substantial portion of the motor vehicle parts, etc., purchased was allocated to Engineering Branch vehicles and therefore charged to Subhead F) (£415,000); on uniform clothing and mailbags because of delays in delivery (£276,000); costs of telephone directory less than expected (£148,000); allowances to postmen for using their own cars, cycles, etc., less than expected (£117,000); and lower expenditure on watermarked paper and miscellaneous stores (£68,000).
- F.—Higher expenditure on purchases of engineering stores and mechanical transport (£1,350,000) and on payments to contractors for Telephone Capital works (£464,000) were partly offset by lower expenditure on international telecommunication circuits (£558,000).
- H.—Close estimation not possible.
- I.—Close estimation not possible.
- K.1.—Close estimation not possible.
- K.2.—Expenditure in connection with consultancy projects was less than expected.
- K.3.—Expenditure on computer and data preparation equipment and related items less than expected.
- L.1.—Net receipts from broadcasting licence fees were less than expected and an adjustment was made for an overpayment of £336,000 in 1977.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recovery in respect of Telephone Capital expenditure ... ..	61,000,000	61,084,619
2. Receipts in respect of Savings services ... ..	4,817,000	4,942,076
3. Receipts in respect of Social Welfare services ... ..	4,310,000	4,310,000
4. Receipts in respect of Civil Aviation, Meteorological and Marine Radio services ... ..	205,000	205,000
5. Receipts in respect of services performed for the Revenue Com- missioners ... ..	220,000	220,000
6. Provision of stores for other Government Departments ... ..	760,000	715,564
7. Sale of engineering stores ... ..	400,000	386,138
8. Sale of non-engineering stores ... ..	48,000	73,855



# Vote 45

	Estimated £	Realised £
9. Receipts in respect of agency services performed for other Administrations ... ..	78,000	80,562
10. Repayment by the British Government in respect of compensation allowances (Subhead J) ... ..	12,000	22,879
11. Contributions to Widows' and Children's Pensions Scheme for Civil Servants and others ... ..	710,000	817,102
12. Miscellaneous ... ..	1,000,000	907,543
	<u>£73,560,000</u>	<u>£73,765,338</u>

6. Demand for stores for other Government Departments less than expected.
8. More stores available for sale than expected.
10. Recoupment of compensation allowances proper to 1977 was received in the year of account.
11. Higher contributions consequent on wage and salary increases.
12. These comprise the following:—

	£
(a) Recoveries from outside bodies in respect of works carried out and services rendered ... ..	359,713
(b) Advertising in Post Office publications ... ..	154,412
(c) Special leave at cost of substitution and refunds of wages overpaid, etc.	85,753
(d) Refunds in respect of staff on loan to outside bodies ... ..	39,067
(e) Wireless examination fees and transmitting permits ... ..	67,102
(f) Renting of Post Office premises ... ..	14,364
(g) Miscellaneous services performed for other Government Departments	66,335
(h) Void postal and money orders ... ..	33,000
(i) Carriage of newspapers by departmental vans ... ..	28,672
(j) Commission on repurchase of stamps and overages in postage stamp vending machines ... ..	17,608
(k) Various receipts ... ..	41,517

## I.—LOSSES—CLASSIFIED SCHEDULE

	£
Robbery at a head Post Office by two armed men one of whom was prosecuted	39,400
Robbery from a departmental motor van, hijacked by three armed men of official cash remittances. Two men were prosecuted ... ..	10,634
Burglary at a town sub-Post Office by unknown persons ... ..	5,891
Robbery at a town sub-Post Office by two armed men. The loss included postal orders stolen and fraudulently negotiated amounting to £1,099. A man was prosecuted ... ..	5,334

£

Burglary at a sub-Post Office. The loss included postal orders stolen and fraudulently negotiated amounting to £2,430. A man was prosecuted. A sum of £30 made good by the Postmaster was offset against the loss ... ..	3,913
Robbery at a town sub-Post Office by unknown armed men ... ..	3,454
Burglary at a sub-Post Office by unknown persons ... ..	3,285
Robbery at a town sub-Post Office by two unknown masked and armed men ... ..	2,990
Robbery at a town sub-Post Office by three unknown masked men ... ..	2,728
Burglary at a town sub-Post Office. A man was prosecuted ... ..	2,640
Burglary at a sub-Post Office by unknown persons. The loss included postal orders stolen and fraudulently negotiated amounting to £839 ... ..	1,882
Burglary at a sub-Post Office by unknown persons ... ..	1,536
Fraudulent withdrawals from 5 Savings Bank Accounts by unknown persons ... ..	838
Robbery at a sub-Post Office by two armed and masked men. The loss included postal orders stolen and fraudulently negotiated amounting to £300 ... ..	772
Robbery at a town sub-Post Office by three men, one of whom was prosecuted ... ..	732
Fraudulent withdrawals from Savings Bank Accounts by a person who was prosecuted ... ..	689
Robbery at a town sub-Post Office by two unknown men ... ..	669
Burglary at a town sub-Post Office by unknown persons. A sum of £35 made good by the Postmaster was offset against the loss ... ..	663
Robbery from a departmental motor van of an official cash remittance by unknown persons ... ..	600
Robbery at a sub-Post Office by two unknown armed men ... ..	569
Robbery at a town sub-Post Office by four armed and masked men. Two men were prosecuted ... ..	546
Robbery at a town sub-Post Office by three unknown men ... ..	545
Burglary at a town sub-Post Office by unknown persons. The loss included postal orders stolen and fraudulently negotiated amounting to £138 ... ..	543
Fraudulent withdrawals from a Savings Bank Account by an unknown person ... ..	510
Robbery at a town sub-Post Office by two unknown armed men ... ..	459
Fraudulent withdrawals from Savings Bank Accounts by a person who was prosecuted ... ..	453
Burglary at a sub-Post Office by unknown persons ... ..	452
Robbery at a sub-Post Office by two armed and masked men ... ..	411
Burglary at a sub-Post Office by two men who were prosecuted. The loss included postal orders stolen and fraudulently negotiated amounting to £210 ... ..	391
Fraudulent withdrawals from a Savings Bank Account by an unknown person ... ..	390
Robbery at a town sub-Post Office. A man was prosecuted ... ..	386
Robbery at a town sub-Post Office by three unknown men ... ..	385
Robbery at a town sub-Post Office by three unknown masked men ... ..	362



# Vote 45

	£
Robbery at a town sub-Post Office by a man who was prosecuted ...	326
Fraudulent withdrawals from a Savings Bank Account by an unknown person	320
Robbery at a town sub-Post Office by two men, one of whom was prosecuted	305
Misappropriation of funds received in payment of television licences by a Post Office Clerk. The offender absconded before prosecution proceedings could be taken ... ..	303
Fraudulent withdrawals from a Savings Bank Account by a person whose whereabouts are unknown ... ..	291
Burglary at a sub-Post Office. A man was prosecuted ... ..	287
Robbery at a town sub-Post Office by four men one of whom was prosecuted	283
Burglary at a town sub-Post Office by unknown persons ... ..	268
Robbery at a town sub-Post Office by two unknown youths ... ..	263
Fraudulent withdrawals from a Savings Bank Account by an unknown person	260
Robbery at a town sub-Post Office by an armed and masked man who was prosecuted ... ..	255
Robbery at a town sub-Post Office by an armed and masked man who was prosecuted ... ..	220
Robbery at a town sub-Post Office by an armed and masked man who was prosecuted ... ..	218
Theft of an official cash remittance of £1,800 from a sorting office. Conscience money amounting to £1,590 received was offset against the loss ... ..	210
Fraudulent withdrawals from a Savings Bank Account by an unknown person	210
Robbery at a town sub-Post Office by armed and masked men. Three men were prosecuted ... ..	200
Theft from a mail bag of four Canadian money orders which were irregularly negotiated by unknown persons ... ..	200
Fraudulent withdrawals from a Savings Bank Account by an unknown person	199
Fraudulent withdrawals from a Savings Bank Account of a deceased depositor by an unknown person ... ..	192
Fraudulent negotiation of nine counterfeit £20 currency notes at various Post Offices ... ..	180
Theft of an official cash remittance in transit from a sorting office. A sum of £20 made good by a postman was offset against the loss ... ..	180
Robbery at a town sub-Post Office by a masked and armed man who was prosecuted ... ..	149
Fraudulent withdrawals from a Savings Bank Account by an unknown person	145
Theft of a registered postal packet containing children's allowance money sent by a Postmistress to a member of the public ... ..	136
Robbery at a town sub-Post Office by two unknown men ... ..	135
Theft of cash from the counter of a head Post Office by unknown persons. A sum of £33 made good by a counter clerk was offset against the loss ... ..	133

## Vote 45

£

Fraudulent withdrawals from Savings Bank Accounts by a juvenile who was prosecuted	124
Fraudulent negotiation of income tax refund vouchers at a head Post Office	122
Robbery at a town sub-Post Office by an armed and masked man. A man was prosecuted	120
Fraudulent withdrawals from a Savings Bank Account by a person whose whereabouts are unknown	120
Robbery at a town sub-Post Office by three men, one of whom was armed. A man was prosecuted	115
Fraudulent withdrawals from a Savings Bank Account by an unknown person	115
Fraudulent withdrawals from a Savings Bank Account by an unknown person	114
Fraudulent withdrawals from a Savings Bank Account by an unknown person	110
Fraudulent withdrawals from a Savings Bank Account by an unknown person	109
Fraudulent withdrawals from Savings Bank Accounts by a person who was prosecuted	108
Shortage in an official cash remittance in transit between a head Post Office and a sub-Post Office	100
Losses ranging from £1 to £99 due to theft, fraud, etc. (141 cases)	4,531
Miscellaneous losses, (mainly counter losses), not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants	21,437
Ten cases of miscellaneous losses of £20, £21, £27, £31, £32, £35, £40, £45, £49 and £81 not involving suspicion of fraud or culpable negligence by Post Office servants	381

Compensation paid for loss or damage to parcels and letters—

	Loss £	Damage £
Registered and insured parcels	7,407	7,380
Ordinary parcels	7,550	379
Registered and insured letters	19,238	455
	<u>£34,195</u>	<u>£8,214</u>
		42,409
	TOTAL	<u>£170,935</u>

The following losses involved no charge on public funds, as the amounts were made good—

	£
Fraudulent withdrawals from Savings Bank accounts (12 cases)	794
Irregular negotiation of money orders (15 cases)	588
Theft, burglary and misappropriation of cash, stamps, etc. (7 cases)	1,050
	<u>£2,432</u>



# Vote 45

LOSS OF STORES				£
Postal stores from stock during transit, etc.	...	...	...	128
Engineering stores written off under the authority of the Secretary, Engineer-in-Chief or Controller of Stores (94 cases)	...	...	...	423

Stores to the value of £53,246 were used in making good malicious damage, including thefts from telephone kiosks. Compensation totalling £895 was received in thirty cases where prosecutions were undertaken.

Transactions during the year included 1,033,000 money orders amounting to £120,857,000; 6,673,000 postal orders amounting to £20,380,000; 3,860,000 Savings Bank deposits and withdrawals amounting to £124,000,000 and Postmasters' and other remittances amounting to £1,120,958,000. A total of 9,400,000 parcels were dealt with and engineering stores to the value of £35,047,000 were handled (figures are approximate).

## EXTRA REMUNERATION (exceeding £200)

Twelve thousand, six hundred and eighty-three officers received sums ranging from £201 to £8,585 in respect of extra attendance and other duties. The total amount paid in respect of overtime, etc., was £13,690,860. Because of the postal industrial dispute it was not possible to ascertain from the various pay centres the total number of officers who received extra remuneration in 1978.

## NOTES

In addition to the amount accounted for in this Vote, a further sum of £6,400,000 was provided from the Vote for Remuneration (No. 52).

Five claims totalling £82 in respect of damage to vehicles were abandoned as irrecoverable; fifty-three claims totalling £10,026 and eight claims totalling £393 were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In one hundred and sixty-seven cases of damage to vehicles in which no claims against members of the public arose, the drivers were held to be guilty of negligence. The cost of making good the damage was £18,625.

Eighty claims for repayment services amounting to £5,772 were abandoned as irrecoverable.

Claims totalling £200 in respect of legal expenses, due mainly from telephone subscribers, were abandoned.

Commemoration, etc., stamps of the nominal value of £5,778 were presented to the Universal Postal Union, the Conference of European Postal and Telecommunications Administrations, etc., (F.101/6/61).

An amount of £36 in respect of an overpayment of wages to a temporary employee at a head Post Office was abandoned as irrecoverable.

A cheque for £148 received from a cloth contractor in 1973 in respect of special cloth tests was overlooked in the Stores Branch. When the cheque was eventually presented to the Bank the firm had gone into liquidation with no assets available to pay unsecured creditors. The claim was abandoned as irrecoverable.

## TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR 1978.

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1978
		£
Post Office Users' Council ... ..	1974	5,234
Broadcasting Complaints Commission ...	1977	41
Posts and Telegraphs Review Group ...	1978	2,359

L. Ó RÉAGÁIN,  
*Accounting Officer.*

DEPARTMENT OF POSTS AND TELEGRAPHS,  
29th June, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## APPENDIX No. I

## ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31st DECEMBER, 1978.

## SUMMARY

Estimated Expenditure				Actual Expenditure			
Lines and Apparatus		Light and Power		Lines and Apparatus		Light and Power	
Telegraph Services	Telephone Services	Common Services		Telegraph Services	Telephone Services	Common Services	
£	£	£		£	£	£	
2,740,000	61,000,000	170,000	Construction	2,110,366	*61,084,619	45,763	
215,000	2,120,000	25,000	Renewals and Rearrangements of Plant	235,920	2,779,856	44,283	
1,070,000	22,515,000	900,000	Maintenance	867,826	23,943,776	837,162	
1,000	245,000	—	Repair of Stores in Post Office Factory	430	410,991	—	
£91,001,000				£92,360,992			

\*Includes increase of £1,350,000 in charge to suspense head of the Telephone Capital Account.



APPENDIX No. II  
STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED  
31ST DECEMBER, 1978.

RECEIPTS		£	£	ISSUES	£	£
Value of Stores in hand, 1st January, 1978—						
Stock at Rate Book prices on 31st						
December, 1977		...	10,670,351 (a)	Works and Maintenance	...	14,685,655
Stores in transit on 31st December, 1977		...	317,059	Other Government Departments	...	39,393
		...		Repayment Services	...	58,297
		...	10,987,410	Sales	...	207,814
Engineering Materials paid for		...	17,212,326	Factory for use in manufacture, plant etc.	...	141,147
<i>Add</i>						15,132,306
Stores taken into stock in 1978 but not paid						
for on 31st December, 1978		...	739,056			
Stores paid for on 31st December, 1977		...	Nil	Value of stores in transit on 31st December,	1978	511,874
but not taken into stock until later		...	17,951,382	Value of stores in hand on 31st December,	1978	12,868,104 (b)
				(including stores, £1,337,851, awaiting		13,379,978
				repair or condemnation and for sale,		
				£71,557)		
<i>Deduct—</i>						
Stores taken into stock prior		£				
to 1st January, 1978 but						
not paid for on 31st						
December, 1977		622,446				
Stores paid for on 31st						
December, 1978, but not						
taken into stock until						
later		156,578				
			779,024	Stocktaking adjustments	...	850
Manufactured articles received						
from Factory at cost						
			17,172,358			
			76,710			
			276,656			
Profit on Rate Book Prices			£28,513,134			£28,513,134

(a) Includes stores valued £7,650,000 charged to suspense head of the Telephone Capital Account.  
(b) Includes stores valued £9,000,000 charged to suspense head of the Telephone Capital Account.

## APPENDIX No. III

J.—Statement of Superannuation and other Non-Effective Payments  
for the Year 1978.

	£	£
1. Annual allowances and pensions (Superannuation Acts, 1834 to 1963) and certain Children's Allowances ... ..		2,860,801
2. (a) Payments under the Civil Servants' Widows' and Children's (contributory) Pensions Scheme ... ..	366,695	
(b) <i>Ex-gratia</i> pensions for the widows and children of certain former officers ... ..	441,388	808,083
3. (a) Gratuities to officers retiring with less than 5 years' service (section 6, Superannuation Act, 1859) ... ..	8,250	
(b) Additional allowances (lump sums) (sections 1, 3 and 6, Superannuation Act, 1909 and section 2, Superannuation Act, 1954) ... ..	916,815	
(c) Death Gratuities (section 2, Superannuation Act, 1909; section 2, Superannuation Act, 1914; section 2, Superannuation Act, 1954 and section 2, Superannuation and Pensions Act, 1963) ... ..	164,710	
(d) Marriage Gratuities ... ..	506,242	1,596,017
4. (a) Gratuities to or in respect of unestablished officers (section 4, Superannuation Act, 1887; section 3, Superannuation Act, 1914 and section 2, Superannuation and Pensions Act, 1963) ... ..	357,536	
(b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts ... ..	313,419	670,955
5. Workmen's Compensation, etc. (section 1, Superannuation Act, 1887; Workmen's Compensation Act, 1906; Workmen's Compensation Acts, 1934 to 1955 and Redundancy Payments Act, 1967) ... ..		3,117
6. Compensation allowances under Article 10 of the treaty of 6th December, 1921 ... ..		1,068
7. Agency Payments—Payments on behalf of the British Government towards compensation allowances (Civil Service (Transferred Officers) Compensation Act, 1929) and in respect of certain <i>ex-gratia</i> supplements ... ..		9,192
Total ...		<u>£5,949,233</u>



## POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM)

AN ACCOUNT OF THE RECEIPTS AND PAYMENTS BY THE MINISTER FOR POSTS AND TELEGRAPHS UNDER THE TELEGRAPHS ACTS, 1892-1907, THE TELEPHONE TRANSFER ACTS, 1911, THE TELEGRAPH (MONEY) ACTS, 1913-1921 AND THE TELEPHONE CAPITAL ACTS, 1924-1977.

	Receipts in the year ended 31st December, 1978	Total for the previously expired period	Total to 31st December, 1978		Payments in the year ended 31st December, 1978	Total for the previously expired period	Total to 31st December, 1978
	£	£	£		£	£	£
Balance on 31st December, 1977	4,546,420	—	—	Balance on 31st December, 1977	—	4,546,420	—
Advances from the Exchequer ...	53,500,000	302,016,858	355,516,858	Expenditure on works ...	59,734,619	289,820,438	349,555,057
Stores held under suspense head now allocated ...	—	—	—	Expenditure on stores not yet allocated (suspense head) ...	1,350,000	7,650,000	9,000,000
Balance on 31st December, 1978	3,038,199	—	3,038,199				
TOTAL ...	£ 61,084,619	302,016,858	358,555,057	TOTAL ...	£ 61,084,619	302,016,858	358,555,057

DEPARTMENT OF POSTS AND TELEGRAPHS  
29th June, 1979.

L. Ó RÉAGÁIN,  
*Accounting Officer.*

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, 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	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Office of the Minister for Defence: Salaries, Wages and Allowances	2,098,000	2,090,851	7,149	—
B.—Permanent Defence Force: Pay ...	52,484,000	49,784,813	2,699,187	—
C.—Permanent Defence Force: Allowances	3,603,000	3,287,405	315,595	—
D.—Reserve Defence Force: Pay, etc. ...	3,797,000	3,679,827	117,173	—
E.—Chaplains and Officiating Clergymen; Pay and Allowances ... ..	104,000	104,245	—	245
F.—Civilians attached to Units: Pay, etc.	6,216,000	6,087,797	128,203	—
G.—Civil Defence ... ..	504,000	504,339	—	339
H.—Defensive Equipment ... ..	4,800,000	4,561,627	238,373	—
I.—Medicines and Instruments ... ..	213,000	231,114	—	18,114
J.—Mechanical Transport ... ..	1,860,000	2,654,478	—	794,478
K.—Provisions ... ..	2,933,000	2,599,385	333,615	—
L.—Petrol, Fuel Oils, etc. ... ..	1,177,000	913,087	263,913	—
M.—Clothing and Equipment ... ..	2,450,000	1,747,412	702,588	—
N.—Animals, Forage, etc. ... ..	175,000	145,753	29,247	—
O.1.—General Stores ... ..	4,240,000	3,009,466	1,230,534	—
O.2.—Helicopters ... ..	800,000	450,039	349,961	—
P.—Naval Stores ... ..	3,575,000	5,022,250	—	1,447,250
Q.—Engineer Stores ... ..	150,000	231,302	—	81,302
R.—Solid Fuel, Electricity, Gas and Water	1,665,000	1,479,145	185,855	—
S.—Buildings ... ..	2,850,000	2,221,181	628,819	—
T.—Barrack Services ... ..	1,000,000	1,084,352	—	84,352
U.—Transportation, etc. ... ..	430,000	427,074	2,926	—
V.—Insurance ... ..	3,927,000	4,075,810	—	148,810



Vote 46

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
W.—Expenses of Equitation Teams at Horse Shows ... ..	51,000	68,012	—	17,012
X.—Travelling and Incidental Expenses	222,000	294,584	—	72,584
Y.—Post Office Services ... ..	685,000	604,695	80,305	—
AA.—Military Educational Courses and Visits ... ..	212,000	125,101	86,899	—
BB.—Irish Red Cross Society (Grant-in-Aid ... ..	116,000	99,768	16,232	—
CC.—Compensation ... ..	230,000	293,099	—	63,099
DD.—Lands ... ..	135,000	107,682	27,318	—
EE.1.—Assistance to Sail Training ...	226,000	117,934	108,066	—
EE.2.—Expense of Operation of Sail Training Vessel (Grant-in-Aid) ...	35,000	30,000	5,000	—
FF.—Marine Pollution Counter Measures	10,000	1,117	8,883	—
GG.—Office Machinery and other Office Supplies ... ..	115,000	101,989	13,011	—
Balances Irrecoverable ... ..	—	4,824	—	4,824
GROSS TOTAL	£ 103,088,000	98,241,557	7,578,852	2,732,409
			Surplus of Gross Estimate over Expenditure £4,846,443	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> Z.—Appropriations in Aid	2,887,000	3,243,555	£356,555	
NET TOTAL	£ 100,201,000	94,998,002	Total Surplus to be surrendered £5,202,998	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The saving is due to a decrease in the other ranks strength of the Permanent Defence Force.
- C.—The saving is due mainly to under-expenditure on detention barracks allowances, security duty allowances and overseas allowances.
- I.—The excess is due to requirements being higher than anticipated.
- J.—The excess is due to urgent unforeseen requirements of transport arising during the year including requirements for the Irish contingent of the United Nations Force in the Lebanon.

- K.—The saving is due to the decrease in strength of other ranks in the Permanent Defence Force.
- L.—The saving is due to consumption and price increases being less than anticipated.
- M.—The saving is due to delivery of certain items and the submission of accounts being slower than anticipated.
- N.—Expenditure on forage for horses was less than anticipated.
- O.1.—The saving is due to certain payments not maturing and delivery of certain items being slower than anticipated.
- O.2.—The saving is due to expenditure on overhauls, modifications, etc., being less than anticipated and to delays in deliveries.
- P.—The excess is due to unanticipated expenditure on the purchase of a fourth fishery patrol vessel.
- Q.—The excess is in respect of items purchased for the Irish contingent of the United Nations Force in the Lebanon.
- R.—The saving is due mainly to price increases provided for not materialising to the extent expected.
- S.—The saving is due to progress on major building projects being slower than anticipated.
- T.—The excess is due to necessary purchases for the Irish contingent of the United Nations Force in the Lebanon.
- W.—The excess is due to increased costs of travel and accommodation and to participation in additional international competitions.
- X.—The excess is due mainly to payments of subsidies to the Army Canteen Board and refunds to Army Officers of insurance premiums for the transport of explosives.
- Y.—The saving is due to expenditure on telephone charges being less than expected.
- AA.—The saving is due to delays in the receipt of accounts for certain courses.
- BB.—The saving is due to delay in the commencement of repairs to the Headquarters of the Irish Red Cross Society.
- CC.—It is not possible to estimate accurately expenditure under this subhead.
- DD.—The saving is due to the non-purchase of certain sites and under expenditure on the provision for fencing.
- EE.1.—The saving is due to stage payments for keel-laying of Asgard II not falling due in 1978 as anticipated.
- EE.2.—Expenditure on the maintenance of sail-training vessel was less than expected.
- FF.—The saving is due to delay in the receipt of accounts.
- GG.—The saving is due mainly to expenditure on computer rental and stationery being less than anticipated.

## APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1.—Lands and Premises:	(a) Revenue	£67,400			
	(b) Sales	12,800			
		<hr/>		80,200	77,799
2. Sale of surplus stores and unserviceable clothing	...	...	...	10,700	29,459



# Vote 46

								Estimated	Realised
								£	£
3. Sale of hides and offals	...	...	...	...	...	...	...	16,000	17,045
4. Receipts from issues on repayment:									
	(a) Supplies							£335,000	
	(b) Stores							5,000	
								340,000	307,343
5. Revenue from bands	...	...	...	...	...	...	...	7,500	5,005
6. Receipts on discharge by purchase	...	...	...	...	...	...	...	20,000	55,143
7. Refunds in respect of treatment and maintenance of patients in military hospitals	...	...	...	...	...	...	...	55,600	2,933
8. Receipts for barrack services	...	...	...	...	...	...	...	17,100	21,052
9. Transport on repayment and refunds in respect of damaged vehicles								6,400	6,654
10. Show prizes	...	...	...	...	...	...	...	10,700	13,900
11. Refunds in respect of services of seconded officers						...	...	16,000	16,593
12. Repayments of sums advanced to officers for purchase of motor cars								50,000	53,597
13. Receipts from United Nations in respect of overseas allowances, stores, etc.	...	...	...	...	...	...	...	100,000	507,517
14. Hire of helicopters	...	...	...	...	...	...	...	18,100	14,232
15. Receipts from occupation of official quarters					...	...	...	492,000	500,084
16. Receipts from rations on repayment				...	...	...	...	1,615,000	1,566,034
17. Miscellaneous	...	...	...	...	...	...	...	31,700	49,165
								£2,887,000	£3,243,555

2-6, 8, 10, 14 and 17. It is difficult to forecast accurately receipts under these headings.

7. It was not possible to finalise arrangements for refunds within the financial year.

12. The excess receipts resulted from an increased level of payments in respect of advances for the purchase of motor cars.

13. Receipts under this heading cover: -

Refund by United Nations of £3,152 in respect of part of the 24th claim for expenses incurred in connection with the dispatch of troops to Cyprus and £504,365 in respect of advances on amounts due for service with UNIFIL in Lebanon.

## LOSSES STATEMENT

Particulars of cases with reference to the Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1978 Vote	Losses charged to Balances Irrecoverable 1978
	£	£
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED		
1. Two cases of theft caused a loss of £241 (S.4/40/52 and S.4/34/49)	241	—

Particulars of cases with reference to the Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1978 Vote	Losses charged to Balances Irrecoverable 1978
	£	£
2. Cases of damage to military vehicles in which negligence on the part of military personnel was suspected or proved. Disciplinary action was taken in certain cases. £865 was recovered against a gross loss of £8,574 (S.4/11/62 and S.6/13/53)	4,883	2,826
3. Three cases of loss or damage to stores due to negligence resulted in a loss of £2,134 (S.4/34/49, S.4/11/62 and S.4/3/48)	2,134	—
4. Three gate piers and a hut (Government property) damaged as a result of collision by military vehicles were repaired at a cost of £396. Disciplinary action was taken against the drivers and £5 was recovered against the gross loss (S.4/11/62)	391	—
5. Two outbreaks of fire, due to negligence resulted in damage to the amount of £1,078 (S.4/11/62 and S.4/3/48)	1,078	—
II—OTHER LOSSES.		
6. Cases of damage to military vehicles not due to negligence, including expenditure incurred under mutual forbearance agreements, etc. The total amount involved was £13,737 of which sums amounting to £1,657 were recovered (S.4/11/62, S.4/34/49 and S.6/13/53)	10,139	1,941
7. Loss or damage to stores for which negligence could not be attributed to any person. The total amount involved was £3,037 of which the sum of £6 was recovered (S.4/3/48, S.4/11/62, S.4/40/52, S.4/25/56 and S.4/34/49)	3,031	—
8. Losses by fire in respect of buildings (Government property) not covered by insurance amounted to £1,659 (S.4/3/48 and S.4/11/62)	1,659	—
9. A sum of £5 was found to be deficient arising from cash payments to Civil Service staff during the 1976 bank dispute (S.4/34/49) ...	—	5
10. Debit balances on non-effective soldiers' accounts (S.4/34/49)	—	52
11. Value of clothing found to be deficient on discharge and desertion of members of the Defence Forces (S.4/34/49) ... ..	996	—
TOTAL	£ 24,552	4,824



## Vote 46

### EXTRA REMUNERATION (exceeding £200)

Four military officers received allowances of £687, £490, £687 and £516, respectively, from Vote 1 for performing duties as Aides-de-Camp to the President.

A military officer received an allowance of £544 from Vote 3 for performing duties as Aide-de-Camp to the Taoiseach.

Eighty-two members of the staff received amounts varying from £201 to £2,183 in respect of overtime. The total amount paid was £59,280.

### NOTES

This Account includes the sum of £36,165 in respect of pay and allowances of military officers on loan to other Departments.

This Account includes the sum of £160,526 in respect of 46 officers on loan to the United Nations for varying periods (S.4/16/58).

This Account includes the sum of £6,899 in respect of pay and allowances of a military officer on loan to the Army Canteen Board (S.3/30/40).

This Account includes the sum of £17,675 in respect of pay and allowances of military officers seconded to Dublin Corporation on a grant-aided basis (S.4/27/50).

Assistance was rendered to the Garda Síochána in disposing of explosive materials (S.4/17/63). Army helicopters were availed of by Garda personnel during 1978.

Facilities were made available to the Department of the Environment at the Civil Defence School for the training of fire brigade instructors (S.74/3/57).

Facilities were made available to the Department of Health at the Civil Defence School for the training of ambulance personnel (S.2/10/43).

An obsolete Vampire aircraft was presented to the French Air Force Museum, free of charge, for display purposes (S.4/7/77).

A duplicator, typewriter and photocopier were made available on indefinite loan to the Organisation of National Ex-Servicemen (S.4/9/77).

This Account includes a total of £1,046 in respect of *ex-gratia* payments to three contractors arising from clerical errors in tenders (S.9/13/39 and S.9/4/52).

This Account includes an additional cost of £4,132 where a fresh contract had to be placed when a contractor failed to carry out a construction contract (S.4/34/49).

The sum of £5,335,000 received from the Vote for Remuneration (No. 51) was credited as follows:—

<i>Subhead</i>	£
A ... ..	115,000
B ... ..	2,200,000
C ... ..	1,938,000
D ... ..	548,000
E ... ..	28,000
F ... ..	182,000
U ... ..	74,000
V ... ..	250,000
	<hr/>
	£5,335,000

M. P. HEALY,  
*Oifigeach Cuntasaíochta.*

27 Aibreán, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

# ARMY PENSIONS

Vote 47

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, 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	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
<b>ARMY PENSIONS BOARD</b>	£	£	£	£
A.—Salaries, Wages and Allowances ...	20,000	18,928	1,072	—
<b>PENSIONS, ALLOWANCES, ETC.</b>				
B.—Wound and Disability Pensions and Gratuities, etc. ... ..	1,018,000	979,859	38,141	—
C.—Allowances and Gratuities to Dependents, etc.				
<i>Original</i> £1,466,000				
<i>Less Supplementary</i> 39,000	1,427,000	1,388,442	38,558	—
D.—Military Service Pensions				
<i>Original</i> £1,102,000				
<i>Supplementary</i> 54,000	1,156,000	1,140,550	15,450	—
E.—Defence Forces (Pensions) Schemes, 1937 to 1978				
<i>Original</i> £8,498,000				
<i>Supplementary</i> 269,000	8,767,000	8,712,207	54,793	—
F.—Connaught Rangers (Pensions) Acts, 1936 to 1964 ... ..	334	27	307	—
G.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force ...	8,000	8,762	—	762
H.—Special Allowances under the Army Pensions Acts, 1923 to 1973, to Persons who served in Easter Week, to persons awarded Medals and to Persons granted Pensions or Gratuities under the Connaught Rangers (Pensions) Acts				
<i>Original</i> £2,109,000				
<i>Supplementary</i> 83,000	2,192,000	2,178,002	13,998	—
I.—MacSwiney (Pension) Acts, 1950 to 1964 ... ..	3,927	3,632	295	—
J.—Travelling and Incidental Expenses	8,400	4,013	4,387	—
K.—Post Office Services ... ..	24,000	23,590	410	—



# Vote 47

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
L.—Special Compensation—United Nations Force ... ..	£ 10	£ 9,380	£ —	£ 9,370
M.—Grants in respect of the provision of Free Travel, Electricity and Television Licences to certain Veterans of the War of Independence and Civil Servants of the First or Second Dáil Original £800,000 Less Supplementary 14,000	786,000	786,184	—	184
N.—Funeral Grants in respect of deceased Special Allowance holders, Military Service Pensioners and certain Disablement Pensioners Original £101,000 Less Supplementary 19,000	82,000	73,048	8,952	—
GROSS TOTAL Original £15,158,671 Supplementary 334,000	£ 15,492,671	15,326,624	176,363	10,316
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £166,047	
Deduct— O.—Appropriations in Aid Original £876,671 Less Supplementary 466,000	410,671	437,742	Surplus of Appropriations in Aid realised £27,071	
NET TOTAL Original £14,282,000 Supplementary 800,000	£ 15,082,000	14,888,882	Total Surplus to be surrendered £193,118	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving is due to a vacancy not being filled.
- F.—The saving is due to cessation of payment following the death of the only pensioner provided for.
- G.—The excess is due to the payment within the accounting period of arrears of increased rates of compensation.
- I.—The saving is due to the non-encashment of a pension warrant issued within the accounting period.
- J.—Expenditure on travelling, the supply of surgical and medical appliances to disability pensioners, medical fees and extra-statutory children's allowances was less than anticipated.
- L.—Provision was made for a token estimate of £10. The actual expenditure was £9,380.
- N.—It is difficult to estimate accurately expenditure under this subhead.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions to Pension Schemes for Widows and Children of Officers, N.C.O's and Privates		
<i>Original</i>	£865,741	
<i>Less Supplementary</i>	466,000	
	399,741	419,231
2. Refunds of overpayments	10,000	17,533
3. Recoveries in respect of pension liability	900	978
4. Miscellaneous	30	—
TOTAL		
<i>Original</i>	£876,671	
<i>Less Supplementary</i>	466,000	
	£410,671	£437,742

1. The excess is due to contributions to the Pension Schemes for Widows and Children of Officers, N.C.O's and Privates being greater than anticipated.

2 and 3. It is not possible to forecast accurately the receipts under these headings.

## NOTES

In addition to cash recoveries of overpayments accounted for under Appropriations in Aid, recoveries as under, in respect of overissues included in the Accounts of previous years, have been made either by deduction from or by withholding pensions or allowances to which the pensioners concerned were entitled:—

Subhead	£
B	514
C	1,005
D	262
E	4,614
H	7,753

The undermentioned sums, in respect of unrecovered balances of overpayments which were included in the Accounts of previous years, have been treated as irrecoverable (P. 19/4/65, F. 200/23/78 and S.4/34/49).

Subhead	£
B	387
H	1,948

M. P. HEALY,  
*Oifigeach Cuntasaíochta.*

AN ROINN COSANTA,  
27 Aibreán, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*



# Vote 48

## FOREIGN AFFAIRS

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Foreign Affairs, and of certain services administered by that Office, including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	6,215,000	6,058,646	156,354	—
B.1.—Travelling and Incidental Expenses	1,322,000	1,421,960	—	99,960
B.2.—Office Machinery and other Office Supplies ... ..	160,000	139,009	20,991	—
C.—Post Office Services ... ..	216,000	181,387	34,613	—
D.—Repatriation and Maintenance of Destitute Irish Persons abroad ...	35,000	30,955	4,045	—
E.—Cultural Relations with other Countries Account (Grant-in-Aid) ... ..	51,000	51,000	—	—
F.—Information Services ... ..	135,000	134,273	727	—
G.—Contributions to Bodies in Ireland for the furtherance of International Relations (Grants-in-Aid) ...	3,500	3,500	—	—
H.—Cross Border Studies ... ..	50,000	23	49,977	—
GROSS TOTAL ... .. £	8,187,500	8,020,753	266,707	99,960
			Surplus of Gross Estimate over Expenditure £166,747	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
I.—Appropriations in Aid	589,500	804,145	£214,645	
NET TOTAL ... .. £	7,598,000	7,216,608	Total Surplus to be surrendered £381,392	

### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—It is not possible to forecast accurately the cost of travel and other services provided for.
- B.2.—Because of fluctuating prices it is difficult to estimate accurately expenditure under this subhead.
- C.—The usage of the services proved to be less than anticipated.

D.—Accurate estimation is difficult. The number of cases arising during the year proved lower than expected.

H.—Accurate information on payments due in 1978 was not available when provision for the expenditure was made.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Passports, Visas and Consular Services ... ..	500,000	662,558
2. Repayment by An Bord Scoláireachtaí Cómairte in respect of staff seconded and services provided ... ..	9,000	7,928
3. Receipts from sale of information booklets and films ... ..	2,000	2,164
4. Repayment of Repatriation and Maintenance Advances ... ..	28,000	27,875
5. Miscellaneous ... ..	50,500	103,620
	<u>£589,500</u>	<u>£804,145</u>

1. The demand for these services was greater than anticipated. Accurate estimation is difficult.

3, 4, 5. It is difficult to estimate receipts under these headings. The figure at 5. includes a sum of £29,020 in respect of refund of air fares and a figure of £64,852 for recovery of expenditure charged in a prior year.

## EXTRA REMUNERATION (exceeding £200)

Thirty-one officers received sums varying from £201 to £611 for overtime. The total amount paid in respect of overtime was £18,966 which represents an average payment of £120 to one hundred and fifty-eight officers.

## NOTES

The Account includes a sum of £5,856 spent on the purchase of gifts for presentation officially to foreign dignitaries (S. 71/10/67).

A sum of £254 was written off in respect of Foreign Currency irrecoverably lost (S. 71/32/51).

## REPATRIATION ADVANCES

Balance outstanding 1st January, 1978	£	12,754
Advances, 1978 (Subhead D) ... ..		30,955
		<u>43,709</u>
Amount recovered (Subhead I) ... ..	£	27,875
Written off ... ..		1,449
		<u>29,324</u>
Balance outstanding 31st December, 1978		<u>£14,385</u>



## CULTURAL RELATIONS (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING YEAR ENDED 31ST DECEMBER, 1978

					£
Balance on 1st January, 1978	...	...	...	...	37,842
Grant-in-Aid	...	...	...	...	51,000
					<hr/>
Expenditure, 1978	...	...	...	...	88,842
					59,648
					<hr/>
Balance on 31st December, 1978	...	...	...	...	£29,194
					<hr/>

ANDREW O'ROURKE,  
*Accounting Officer.*

DEPARTMENT OF FOREIGN AFFAIRS.  
24th May, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## INTERNATIONAL CO-OPERATION

Vote 49

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for contributions to International Organisations and for Official Development Assistance, including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Contributions to International Organisations ... ..	776,000	737,263	38,737	—
B.—Contributions to United Nations Voluntary Agencies ... ..	700,000	690,000	10,000	—
C.—Contributions to Agency for Personal Services Overseas (Grant-in Aid)	450,000	450,000	—	—
D.—Disaster Relief				
<i>Original</i> £125,000				
<i>Supplementary</i> 150,000				
	275,000	285,000	—	10,000
E.—Payment to Grant-in-Aid Fund for Bilateral and Other Aid Contributions for Developing Countries (Grant-in-Aid)				
<i>Original</i> £1,517,000				
<i>Supplementary</i> 728,570				
	2,245,570	2,245,570	—	—
F.—Payments for the Benefit of Developing Countries arising from Membership of the European Economic Community				
<i>Original</i> £1,595,000				
<i>Less Supplementary</i> 878,560				
	716,440	716,437	3	—
G.—Conference on Security and Co-operation in Europe	15,000	8,847	6,153	—
TOTAL				
<i>Original</i> £5,178,000				
<i>Supplementary</i> 10				
	£ 5,178,010	5,133,117	54,893	10,000

Surplus to be surrendered £44,893

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Interest and principal due on United Nations Bonds ... .. £7,817

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Fluctuations in rates of exchange and absence of final budgets of international organisations make accurate estimation difficult.

G.—The expenses of the Conference in Belgrade which fell due for payment in 1977 were less than expected.



# Vote 49

## NOTES

	Estimate	Expenditure
	£	£
A.—Council of Europe ... ..	194,000	149,621
Organisation for Economic Co-operation and Development	93,000	87,450
United Nations ... ..	435,000	446,960
Intergovernmental Legal Bodies ... ..	9,000	9,107
General Agreement on Tariffs and Trade ... ..	45,000	44,125
TOTAL ... ..	£776,000	£737,263
B.—United Nations Children's Fund ... ..	160,000	160,000
United Nations Development Programme ... ..	415,000	415,000
United Nations Refugee Fund ... ..	29,000	19,000
United Nations Relief and Works Agency ... ..	70,000	70,000
United Nations Trust Fund for South Africa ... ..	6,000	6,000
United Nations Educational and Training Programme for Southern Africa ... ..	9,000	9,000
United Nations Funds for Namibia ... ..	6,000	6,000
United Nations Institute for Training and Research ... ..	5,000	5,000
TOTAL ... ..	£700,000	£690,000

## BILATERAL AID FUND (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING YEAR ENDED 31ST DECEMBER, 1978

	£
	926,601
Balance on 1st January, 1978	
Grant-in-Aid	
Original ... ..	1,517,000
Supplementary ... ..	728,570
	2,245,570
	3,172,171
Expenditure, 1978 ...	1,973,768
Balance on 31st December, 1978	£1,198,403

ANDREW O'ROURKE,  
*Accounting Officer.*

DEPARTMENT OF FOREIGN AFFAIRS,  
24th May, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

# SOCIAL WELFARE

Vote 50

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Social Welfare, for certain services administered by that Office, for payments to the Social Insurance Fund, and for sundry grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>ADMINISTRATION, ETC.</b>				
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £11,004,000				
<i>Supplementary</i> 396,000				
	11,400,000	11,243,747	156,253	—
A.2.—Consultancy Services				
<i>Original</i> £50,000				
<i>Less Supplementary</i> 40,000				
	10,000	7,120	2,880	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £620,000				
<i>Supplementary</i> 80,000				
	700,000	664,440	35,560	—
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £480,000				
<i>Less Supplementary</i> 165,000				
	315,000	306,388	8,612	—
C.—Post Office Services				
<i>Original</i> £4,950,000				
<i>Supplementary</i> 30,000				
	4,980,000	4,951,588	28,412	—
D.—Insured Persons' Medical Certificates	702,400	702,106	294	—
<b>SOCIAL INSURANCE</b>				
E.—Payment to the Social Insurance Fund under Section 39(9) of the Social Welfare Act, 1952				
<i>Original</i> £63,500,000				
<i>Supplementary</i> 2,940,000				
	66,440,000	64,440,000	2,000,000	—
F.—Investment Return				
<i>Original</i> £60,000				
<i>Less Supplementary</i> 41,000				
	19,000	19,000	—	—
<b>SOCIAL ASSISTANCE</b>				
G.—Old Age Pensions (Non-Contributory)				
<i>Original</i> £92,000,000				
<i>Supplementary</i> 2,600,000				
	94,600,000	93,874,252	725,748	—
H.—Children's Allowances				
<i>Original</i> £52,000,000				
<i>Less Supplementary</i> 500,000				
	51,500,000	50,946,509	553,491	—



# Vote 50

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
I.—Unemployment Assistance	£	£	£	£
<i>Original</i> £59,150,000				
<i>Supplementary</i> 4,700,000				
	63,850,000	63,415,928	434,072	—
J.—Widows' and Orphans' Non-Contributory Pensions				
<i>Original</i> £8,300,000				
<i>Supplementary</i> 665,000				
	8,965,000	8,815,233	149,767	—
K.—Miscellaneous Grants				
<i>Original</i> £20,078,000				
<i>Less Supplementary</i> 953,000				
	19,125,000	18,577,982	547,018	—
L.—Social Assistance Allowances				
<i>Original</i> £8,110,000				
<i>Supplementary</i> 535,000				
	8,645,000	8,547,845	97,155	—
N.—Losses ... ..	—	21,403	—	21,403
O.—Extra-Statutory Grants ... ..	—	7,720	—	7,720
GROSS TOTAL				
<i>Original</i> £321,004,400				
<i>Supplementary</i> 10,247,000				
	£331,251,400	326,541,261	4,739,262	29,123
			Surplus of Gross Estimate over Expenditure £4,710,139	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised	
M.—Appropriations in Aid				
<i>Original</i> £11,921,400				
<i>Supplementary</i> 247,000				
	12,168,400	12,175,770	£7,370	
NET TOTAL				
<i>Original</i> £309,083,000				
<i>Supplementary</i> 10,000,000				
	£319,083,000	314,365,491	Total Surplus to be surrendered £4,717,509	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—Fewer consultancy studies were undertaken than had been provided for.

B.1.—A compensation claim in connection with an accident involving an official car was not finalised within the year.

E.—Payments out of Subhead E in any financial year are provisional as expenditure and income of the Social Insurance Fund are not known until after the close of the year.

N.—The charge to the Subhead comprises—

	£
1. Assistance paid in error and irrecoverable (F.46/3/54) ... ..	12,856
2. Cash losses sustained in armed robbery at an Employment Exchange and break-in at an Employment Office (S.73/3/54) ... ..	4,477
3. Cash shortages at local offices not involving suspicion of fraud or culpable negligence on the part of any officer (S.73/3/54 and S.73/25/78) ... ..	4,023
4. Amount in respect of excess annual leave taken by a clerical assistant who was prosecuted and dismissed following her involvement in a fraudulent claim to disability benefit. The fraudulent nature of the claim was discovered before any loss to public funds ensued (F.46/3/54) ... ..	47

O.—Grants made on the grounds of equity in cases of non-contributory old age and widows' pensions, children's allowances, deserted wives' and single women's allowances (Subhead L) where payment was not practicable within the prescribed periods (S.88/1/48).

#### APPROPRIATIONS IN AID

		Estimated £	Realised £
1. Receipts from the Social Insurance Fund and the Occupational Injuries Fund			
	<i>Original</i>	£10,946,000	
	<i>Supplementary</i>	126,000	
		<hr/>	
		11,072,000	11,059,000
2. Contributions from County Borough and Urban Area Councils under Section 26 of the Unemployment Assistance Act, 1933, as amended by the Unemployment Assistance (Amendment) Acts, 1938 and 1940			
	<i>Original</i>	£500,000	
	<i>Less Supplementary</i>	14,000	
		<hr/>	
		486,000	492,069
3. Recoveries of social assistance overpaid			
	<i>Original</i>	£40,000	
	<i>Supplementary</i>	20,000	
		<hr/>	
		60,000	73,533
4. Receipts from E.E.C. of part-cost of projects undertaken by the National Committee on Pilot Schemes to Combat Poverty			
	<i>Original</i>	£140,000	
	<i>Supplementary</i>	25,500	
		<hr/>	
		165,500	165,500
5. Recoupment from E.E.C. of part-cost of milk supplied to school children (Subhead K.1.)			
	<i>Original</i>	£100,000	
	<i>Supplementary</i>	56,000	
		<hr/>	
		156,000	158,681
6. Repayment from the Social Insurance Fund of amounts paid initially as social assistance			
	<i>Original</i>	£180,000	
	<i>Supplementary</i>	30,000	
		<hr/>	
		210,000	195,305
7. Miscellaneous			
	<i>Original</i>	£15,400	
	<i>Supplementary</i>	3,500	
		<hr/>	
		18,900	31,682
	<b>TOTAL</b>		
	<i>Original</i>	£11,921,400	
	<i>Supplementary</i>	247,000	
		<hr/>	
		£12,168,400	£12,175,770



## Vote 50

3, 6 and 7. Receipts under these heads cannot be accurately forecast.

### EXTRA REMUNERATION (exceeding £200)

The total number of Officers who received extra remuneration was two thousand, one hundred and six.

Thirty-six Social Welfare Supervisors, seventy-two Social Welfare Officers, eighteen Higher Executive Officers, forty-one Executive Officers, one hundred and six Staff Officers, two hundred and twenty-three Clerical Officers, two hundred and ninety Clerical Assistants, one Key-Punch Operator, twelve Paperkeepers, forty-seven Messengers and one Cleaner received sums ranging from £201 to £2,476 for the performance of overtime. The total amount paid for overtime by the Department during the year was £565,475.

One Local Agent received £3,113 from the Department of Posts and Telegraphs for the performance of duties of auxiliary postman.

### NOTES

This Account includes expenditure of £12,990 in respect of remuneration of staff on loan, without repayment, to other Departments.

A temporary Cleaner employed by the Department was dismissed after he had been convicted of the theft and fraudulent encashment of disability benefit cheques to the value of £2,342. A sum of £36 in respect of overpayment of salary made to him was treated as irrecoverable (F.46/3/54).

In addition to cash recoveries of overpayments accounted for under Subhead M, recoveries as under, in respect of overpayments included in the relevant Accounts of previous years, have been made by deduction from social assistance to which the persons concerned were entitled—

	£
Old Age Pensions (Non-Contributory) ... ..	56,377
Children's Allowances ... ..	25,365
Unemployment Assistance ... ..	39,799
Widows' and Orphans' Non-Contributory Pensions ... ..	1,063
Unmarried Mothers Allowances ... ..	3,078
Single Women's Allowances ... ..	180
Prisoners' Wives Allowances ... ..	16
Deserted Wives' Allowances ... ..	520

The undermentioned sums made up of unrecovered balances of overpayments which were included in the relevant Accounts of previous years have been treated as irrecoverable (S.73/3/54).

	£
Old Age Pensions (Non-Contributory) ... ..	11,818
Children's Allowances ... ..	1,015
Unemployment Assistance ... ..	28,749
Unmarried Mother's Allowances ... ..	2,905

C. COLLINS,  
*Oifigeach Cuntasaíochta.*

AN ROINN LEASA SHÓISIALAIGH,  
30 Aibreán, 1979.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## HEALTH

Vote 51

**See also Report of Comptroller and Auditor General**

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Health (including Oifig an Ard-Chláraitheora) and certain services administered by that Office, including grants to Health Boards, miscellaneous grants and certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>ADMINISTRATION, ETC.</b>				
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £1,839,000				
<i>Supplementary</i> 45,000				
	1,884,000	1,883,802	198	—
A.2.—Consultancy Services     ...     ...	200,000	223,639	—	23,639
B.1.—Travelling and Incidental Expenses	66,000	72,053	—	6,053
B.2.—Office Machinery and other Office Supplies     ...     ...     ...     ...	45,000	39,670	5,330	—
B.3.—Post Office Services     ...     ...	95,000	76,285	18,715	—
C.—Superintendent and District Registrars	2,800	1,802	998	—
D.—Expenses in connection with the World Health Organisation and other International Bodies     ...     ...	185,000	162,233	22,767	—
E.—Statutory Inquiries     ...     ...     ...	100	87	13	—
F.—Developmental, Consultative and Advisory Bodies     ...     ...     ...	362,000	311,844	50,156	—
<b>GRANTS, ETC.</b>				
G.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> £200,707,000				
<i>Supplementary</i> 18,942,000				
<i>Do.</i> 1,300,000				
	220,949,000	220,949,000	—	—
G.2.—Grants to Health Boards in respect of expenditure on cash allowances and cash grants				
<i>Original</i> £18,285,000				
<i>Supplementary</i> 1,500,000				
	19,785,000	19,785,000	—	—



## Vote 51

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.3.—Grants to Health Boards to meet the expenses of the General Medical Services (Payments) Board <i>Original</i> £32,056,000 <i>Supplementary</i> 4,524,000	36,580,000	36,580,000	—	—
G.4.—Grants on behalf of Health Boards to certain other Health Bodies <i>Original</i> £84,432,000 <i>Supplementary</i> 8,570,000 <i>Do.</i> 1,200,000	94,202,000	94,202,000	—	—
G.5.—Payments to Health Agencies in respect of balances of grants for years prior to 1978 ... ..	20,575,000	20,575,000	—	—
G.6.—Payments in respect of Disablement caused by Thalidomide ... ..	45,000	38,162	6,838	—
H.—Grants to Voluntary Agencies ... ..	16,000	16,000	—	—
I.—Grant to An Bord Altranais ... ..	100	—	100	—
J.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid)	50,000	50,000	—	—
K.—Hospitals Trust Fund—Capital Expenditure (Grant-in-Aid) <i>Original</i> £17,000,000 <i>Supplementary</i> 1,000,000	18,000,000	18,000,000	—	—
MISCELLANEOUS				
L.—Grant to Health Education Bureau	1,000,000	1,000,000	—	—
M.—Dissemination of Information on Health and Health Services ... ..	11,000	5,469	5,531	—
N.—Vaccine Lymph Supply ... ..	8,000	5,568	2,432	—
O.—Training Scheme for Health Inspectors ... ..	80,000	58,832	21,168	—
GROSS TOTAL <i>Original</i> £377,060,000 <i>Supplementary</i> 34,581,000 <i>Do.</i> 2,500,000	£414,141,000	414,036,446	134,246	29,692
			Surplus of Gross Estimate over Expenditure £104,554	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised		
P.—Appropriations in Aid			Surplus of Appropriations in Aid realised	
Original	£19,982,000			
Supplementary	972,000			
	£ 20,954,000	21,001,675		£47,675
NET TOTAL				
Original	£357,078,000			
Supplementary	33,609,000			
Do.	2,500,000			
	£393,187,000	393,034,771		Total Surplus to be surrendered £152,229

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Earlier starts and greater progress than anticipated on some consultancy assignments resulted in expenditure exceeding grant.
- B.1.—Excess was due mainly to increases in the extent and cost of travelling and subsistence.
- B.2.—Provision included for a microfilming project was not availed of to the the extent anticipated.
- B.3.—A credit given by the Department of Posts and Telegraphs in respect of postal services charges in a previous year was not allowed for when the estimate was being prepared.
- C.—Delay in submission of claims for rent by a number of Registrars of Marriages contributed to the saving on the subhead.
- D.—The sum included in the subhead for the subscription to the World Health Organisation provided for an exchange rate less favourable than the rate which applied when the 1978 subscription was paid. The resultant saving amounted to £16,143. There were other smaller savings.
- F.—Expenditure on a number of the consultative bodies was less than anticipated.
- G.6.—Expenditure on payments was not as high as had been expected. No claims arose in respect of expenditure on adaptation works in the childrens' homes or on the provision of special equipment for children.
- M.—A proposed reprinting of the Summary of the Health Services was not undertaken because of the pending changes in the Health Services.
- N.—Fluctuating demand for Vaccine Lymph.
- O.—Provision was included in the estimate for a greater intake of trainees than it was subsequently found possible to accommodate in training courses.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Scheme of health contributions by persons with limited eligibility		
Original	£16,624,000	
Less Supplementary	400,000	
	16,224,000	16,250,212



## Vote 51

		Estimated	Realised
		£	£
2. Recovery of cost of health services provided under regulations of the European Economic Community			
	<i>Original</i>	£3,300,000	
	<i>Supplementary</i>	£1,372,000	
		4,672,000	4,672,000
3. Searches and certified copies of entries of births, deaths and marriages ... ..		20,000	19,701
4. Miscellaneous ... ..		38,000	59,762
	<i>TOTAL</i>		
	<i>Original</i>	£19,982,000	
	<i>Supplementary</i>	972,000	
		£ 20,954,000	£21,001,675

The principal receipts under 4. were in respect of recoupment of salaries of officers on loan (£18,631), refunds of E.E.C. travelling costs (£16,452), Proprietary Medicine Authorisations (£13,000). Receipts by way of recoupment of salaries were greater than anticipated.

### EXTRA REMUNERATION (exceeding £200)

Seventeen officers (Clerical Officers and Clerical Assistants) received overtime payments in excess of £200, with amounts paid varying between £243 and £442. Overtime was paid to one hundred and four officers in all at a total cost of £11,228.

### NOTES

Facilities were made available to this Department at the Civil Defence School for the training of ambulance personnel (S.2/10/43).

Included in the Account is a sum of £50 spent on the provision of a plaque to commemorate the opening of a community workshop in Clonmel (Department of Finance minute of 23rd May, 1978).

B. HENSEY,  
*Accounting Officer.*

AN ROINN SLÁINTE,  
29th March, 1979.

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

SEÁN MAC GEARAILT,  
*Ard Reachtaire Cuntas agus Ciste.*

# REMUNERATION

Vote 52

ACCOUNT of the sum expended, in the year ended 31st December, 1978, compared with the sum granted, for Remuneration.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Remuneration of Public Servants				
Original				
Supplementary	£24,058,000			
	£	£		
	24,058,000	24,058,000	—	—

## EXPENDITURE ACCORDING TO VOTE

Vote No.	Service	Expenditure
		£
3	Department of the Taoiseach	8,000
8	Office of the Revenue Commissioners	1,450,000
10	State Laboratory	17,000
18	Office of the Minister for the Public Service	5,000
23	Office of the Minister for Justice	118,000
24	Garda Síochána	2,260,000
25	Prisons	1,048,000
26	Courts	72,000
27	Land Registry and Registry of Deeds	64,000
28	Charitable Donations and Bequests	3,500
31	Primary Education	5,100,000
32	Secondary Education	2,161,000
36	National Gallery	16,500
45	Posts and Telegraphs	6,400,000
46	Defence	5,335,000
		£24,058,000

S. MAC GAMHNA,  
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,  
15 Márta, 1979.

I certify that this Account has been examined under my directions, and is correct.

SEÁN MAC GEARAILT,  
Ard-Reachtaire Cuntas agus Ciste.



# ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31st DECEMBER, 1978

RECEIPTS						PAYMENTS	
				£			£
Balance at 1st January, 1978	...	...	...	...	20,000	Amount advanced to the Minister for Education in respect of Wood Quay excavations	...
					...		...
					...	Balance of Fund at 31st December, 1978	...
					—		—
					£20,000		£20,000

Recoupment of the amount of £20,000 advanced to the Minister for Education, which was made out of the Vote for the Office of the Minister for Education in 1978, was not credited to the Fund until after the end of the financial year.

DEPARTMENT OF FINANCE,  
30th April, 1979.

**TOMÁS F. Ó COFAIGH,**  
*Accounting Officer.*

I certify that this Account has been examined under my directions, and is correct.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

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to the

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