



ACCOUNTS OF THE PUBLIC SERVICES, 1979  
REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

# APPROPRIATION ACCOUNTS 1979

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY  
THE OIREACHTAS FOR PUBLIC SERVICES FOR THE  
YEAR ENDED 31 DECEMBER, 1979, 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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1980



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## ACCOUNTS OF THE PUBLIC SERVICES, 1979

### REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

#### General

#### *Outturn of the Year*

1. The audited accounts are summarised on page xli. The amount to be surrendered as shown in the summary is £81,604,659, arrived at as follows:—

	Estimated £	Actual £
Gross expenditure		
Original estimates	2,669,142,477	
Supplementary and Additional estimates	297,571,950	
	<hr/>	
	2,966,714,427	2,899,952,454
Less expenditure in excess of Vote 47		35,571
		<hr/>
		2,899,916,883
<i>Deduct—</i>		
Appropriations in Aid		
Original estimates	236,393,477	
Less Supplementary estimates	4,423,120	
	<hr/>	
	231,970,357	246,813,043
Less surplus appropriations in aid to be applied, subject to approval by Dáil Éireann, to meet the excess expenditure on Vote 47		35,571
		<hr/>
		246,777,472
Net expenditure	£2,734,744,070	£2,653,139,411
Amount to be surrendered		<hr/>
		£81,604,659



This represents 3 per cent. of the supply grants, as compared with 2 per cent. in the previous year.

#### *Excess Vote*

2. Expenditure amounting to £35,571 over and above the gross provision made by Dáil Éireann has been incurred on Vote 47—Army Pensions, and will require an excess vote. There were surplus receipts of £43,146 under Appropriations in Aid (see also paragraph 56 of this report).

#### *Exchequer Extra Receipts*

3. Extra receipts payable to the Exchequer, as recorded in the Appropriation Accounts, amounted to £19,057,588.

#### *Surrender of Balances on 1978 Votes*

4. The balances due to be surrendered out of votes for the public services for the year ended 31 December 1978 amounted to £43,815,775. I hereby certify that these balances have been duly surrendered.

#### *Stock and Store Accounts*

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



## 6. Statement of Receipts into the Central Fund in the Year ended 31 December 1979

	£
REVENUE:—	
Customs and Excise Duties ... ..	641,238,000
Estate, etc., Duties and Stamps ... ..	47,021,000
Capital Taxes ... ..	12,419,000
Income Tax, Sur-Tax and Corporation Profits Tax ... ..	733,783,000
Corporation Tax ... ..	128,064,000
Value-Added Tax (including Turnover and Wholesale Taxes) ... ..	420,625,000
Motor Vehicle Duties ... ..	19,684,530
Post Office ... ..	109,000,000
Interest on Advances from the Central Fund (including Dividends on Shares) ... ..	120,848,829
Sundry Receipts ... ..	145,575,411
Agricultural Levies ... ..	5,660,513
	<hr/>
	2,383,919,283
REPAYMENTS, ETC.	
IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS:—	
Telephone Capital Acts, 1924 to 1977 ... ..	1,184,810
Industrial Credit Acts, 1933 to 1979 ... ..	2,330,729
Electricity (Supply) Acts, 1927 to 1976 ... ..	2,071,896
Sea Fisheries Acts, 1952 to 1974 ... ..	489,392
Turf Development Acts, 1946 to 1975 ... ..	799,626
European Communities Acts, 1972 and 1977 ... ..	62,113,328
Tourist Traffic Acts, 1939 to 1975 ... ..	3,656
Nitrigin Eireann Teo. Acts, 1963 to 1975 ... ..	70,980
Shannon Free Airport Development Co. Ltd., Acts, 1959 to 1978 ... ..	862,466
Fóir Teoranta Acts, 1972 to 1976 ... ..	750,000
Insurance Act, 1953, Section 2(4) ... ..	286,400
National Building Agency Ltd., Acts, 1963 to 1974 ... ..	571,902
Finance Acts 1953, Section 16 and 1954, Section 22 ... ..	2,500,000
Insurance (Intermittent Unemployment) Act, 1942 ... ..	200,000
EUROPEAN REGIONAL DEVELOPMENT FUND ... ..	25,545,967
	<hr/>
	99,781,152
MONEY RAISED BY CREATION OF DEBT:—	
Telephone Capital Acts, 1924 to 1977 ... ..	78,300,000
Ways and Means Advances ... ..	2,738,973,256
Exchequer Bills ... ..	480,000,000
Prize Bonds ... ..	5,200,000
Savings Certificates ... ..	11,840,000
National Instalment-Saving ... ..	12,558,956
7½% Investment Bonds ... ..	470,000
Index-Linked Savings Bonds ... ..	770,000
Tax Reserve Certificates ... ..	131,400
11½% Exchequer Loan, 1982 ... ..	24,187,500
11½% Funding Loan, 1983 ... ..	24,062,500
12% Finance Loan, 1984 ... ..	24,062,500
Ireland 7½% DM Loan, 1979–87 ... ..	19,744,505
Revolving Credit Facilities ... ..	479,109,889
Ireland 4½% Notes, 1979–85 ... ..	14,679,976
4½% Private Placement, 1979–85 ... ..	14,846,576
14% Exchequer Loan, 1990–92 ... ..	22,687,500
14½% Finance Loan, 1998–2000 ... ..	22,687,500
14½% Development Stock, 2002–2004 ... ..	22,937,500
Other Borrowings ... ..	562,671,072
	<hr/>
	4,559,920,630
TOTAL RECEIPTS ... ..	<hr/>
	£7,043,621,065



## 7. Statement of Issues from the Central Fund in the Year ended 31 December 1979

CENTRAL FUND SERVICES:—		£
Public Debt Service	...	514,410,891
Annuities, Pensions, Salaries, Allowances, Returning Officers'	...	
Expenses and Miscellaneous	...	3,865,225
Contribution to EEC Budget	...	69,281,703
SUPPLY SERVICES	...	2,649,610,023
		<hr/> 3,237,167,842

### ISSUES UNDER THE FOLLOWING ACTS:—

Irish Steel Holdings Ltd. Acts, 1960 to 1979	...	10,500,000
Telephone Capital Acts, 1924 to 1977	...	78,300,000
Local Loans Fund Acts, 1935 to 1977	...	154,870,000
Industrial Credit Acts, 1933 to 1979	...	15,650,000
Sea Fisheries Acts, 1952 to 1974	...	1,736,000
Electricity (Supply) Acts, 1927 to 1976	...	70,000
Turf Development Acts, 1946 to 1975	...	3,500,000
Gaeltacht Industries Acts, 1957 to 1977	...	9,500,000
Bula Ltd. (Acquisition of Shares) Act, 1977	...	2,385,000
Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1978	...	8,050,000
Fóir Teoranta Acts, 1972 to 1976	...	985,000
European Communities Acts, 1972 and 1977	...	29,301,830
Insurance Act, 1953, Section 2(4)	...	547,932
Broadcasting Authority Acts, 1960 to 1976	...	639,000
National Stud Acts, 1945 to 1976	...	130,000
Transport Acts, 1964 to 1974	...	3,418,000
British and Irish Steampacket Co. Ltd. (Acquisition) Acts, 1965 to 1979	...	5,448,467
Bretton Woods Agreement Acts, 1957 to 1977	...	646,610
Nitrigin Eireann Teo. Acts, 1963 to 1975	...	7,137,898
		<hr/> 332,815,737

### ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—

Ways and Means Advances	...	2,002,321,003
Exchequer Bills	...	480,000,000
Prize Bonds	...	2,578,000
Savings Certificates	...	6,510,000
Tax Reserve Certificates	...	113,650
National Instalment-Saving	...	4,303,014
Index-Linked Savings Bonds	...	410,000
9½% Investment Bonds	...	3,855,000
6½% Investment Bonds	...	55,000
7½% Investment Bonds	...	625,000
11% Conversion Stock, 1979	...	59,663,946
11% Finance Stock, 1979	...	136,119,538
11½% Exchequer Stock, 1980	...	29,910,000
12% Convertible Stock, 1979	...	136,577,704
9½% National Loan, 1989-94	...	12,881,301
Other Borrowings	...	597,710,434
		<hr/> 3,473,633,590

TOTAL ISSUES ... 

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£7,043,617,169



## 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 1979 and 1978 under its main headings is shown in the following statement:—

	1979	1978
	£	£
Customs ... ..	38,894,091*	34,988,082
Excise ... ..	606,995,222	495,898,061
Estate, etc., duties ... ..	3,300,217	5,885,639
Wealth tax ... ..	758,028	712,037
Capital Acquisitions tax ...	7,530,036	4,994,777
Capital Gains tax ... ..	3,996,472	3,239,437
Income tax and Sur-tax ...	732,273,017	604,412,965
Corporation tax ... ..	128,343,708	101,832,842
Corporation Profits tax ...	1,956,327	4,222,483
Value-Added tax ... ..	420,752,307†	414,173,481
Turnover tax ... ..	223,505	228,490
Wholesale tax ... ..	19,808	15,103
Stamps ... ..	43,433,020	34,597,228
Agricultural levies, etc. ...	2,370,024§	3,371,566
	£1,990,845,782	£1,708,572,191

\*Includes £726,285 duty deferred under EEC Regulations (1978-£556,449).

†Includes £84,577 tax deferred under EEC Regulations (1978-£623,307).

§Includes £21,595 levies deferred under EEC Regulations (1978-£10,726).

£1,985,525,000 was paid into the Exchequer during the year leaving a balance of £9,083,246 as compared with £3,762,464 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 1980)  
(excluding PAYE)*

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
	£m.	£m.	£m.	£m.	£m.
1974–75 and prior	897.6	342.9	554.7	528.5	26.2
1975–76	274.6	125.4	149.2	116.7	32.5
1976–77	162.9	71.9	91.0	56.3	34.7
1977–78	213.0	76.4	136.6	82.3	54.3
1978–79	259.4	64.9	194.5	74.1	120.4
Totals	1,807.5	681.5	1,126.0	857.9	268.1

*Distribution of Balance*

Year of Account	Under Appeal or Enquiry	Not in Dispute	Due		
			Demand Stage	Arrears Branch	Enforcement Stage
	£m.	£m.	£m.	£m.	£m.
1974–75 and prior	13.4	2.7	4.3	1.7	4.1
1975–76	19.4	2.0	6.5	1.0	3.6
1976–77	21.7	2.3	2.9	1.0	6.8
1977–78	38.4	2.6	3.0	1.0	9.3
1978–79	89.9	3.8	9.4	0.3	17.0
Totals	182.8	13.4	26.1	5.0	40.8

Income tax collected under the PAYE system and included in the amount of income tax collected as shown in paragraph 9 amounted to £647,514,165. Arrears outstanding at 31 May 1980 amounted to £13,766,108.

*Distribution of Arrears of PAYE*

Year of Account	Balance Outstanding	Under Appeal or Enquiry	Not in Dispute	Due	
				Demand Stage	Enforcement Stage
	£m.	£m.	£m.	£m.	£m.
1974–75 and prior	1.9	0.8	0.6	0.5	—
1975–76	0.9	0.3	0.3	0.3	—
1976–77	1.2	0.3	0.4	0.4	0.1
1977–78	2.4	0.7	0.8	0.6	0.3
1978–79	7.3	1.1	1.2	4.8	0.2
Totals	13.7	3.2	3.3	6.6	0.6



*Schedule 2—Sur-tax (as at 31 March 1980)*

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
	£m.	£m.	£m.	£m.	£m.
1974-75 and prior	67.0	26.4	40.6	38.2	2.4
1975-76	2.0	0.6	1.4	1.0	0.4
1976-77	1.2	0.3	0.9	0.7	0.2
1977-78	1.0	0.2	0.8	0.5	0.3
1978-79	0.6	0.1	0.5	0.3	0.2
Totals	71.8	27.6	44.2	40.7	3.5

*Distribution of Balance*

Year of Account	Under Appeal or Enquiry	Not in Dispute	Due		
			Demand Stage	Arrears Branch	Enforcement Stage
	£m.	£m.	£m.	£m.	£m.
1974-75 and prior	1.6	0.2	0.2	0.1	0.3
1975-76	0.2	0.2	—	—	—
1976-77	0.1	—	—	—	0.1
1977-78	0.1	—	0.1	—	0.1
1978-79	0.1	—	0.1	—	—
Totals	2.1	0.4	0.4	0.1	0.5



*Schedule 3—Corporation Profits Tax (as at 31 March 1980)*

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
	£m.	£m.	£m.	£m.	£m.
1974-75 and prior	235.0	66.5	168.5	164.4	4.1
1975-76	47.7	21.8	25.9	23.4	2.5
1976-77	9.2	2.5	6.7	6.0	0.7
1977-78	7.4	1.4	6.0	4.9	1.1
1978-79	3.2	0.4	2.8	1.7	1.1
Totals	302.5	92.6	209.9	200.4	9.5

*Distribution of Balance*

Year of Account	Under Appeal or Enquiry	Not in Dispute	Due		
			Demand Stage	Arrears Branch	Enforcement Stage
	£m.	£m.	£m.	£m.	£m.
1974-75 and prior	3.2	0.4	—	0.2	0.3
1975-76	1.8	0.2	0.1	0.1	0.3
1976-77	0.6	—	—	—	0.1
1977-78	0.7	0.1	0.1	—	0.2
1978-79	0.6	0.1	0.2	—	0.2
Totals	6.9	0.8	0.4	0.3	1.1



*Schedule 4—Corporation Tax (as at 31 March 1980)*

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
	£m.	£m.	£m.	£m.	£m.
1976-77	200.9	93.9	107.0	78.5	28.5
1977-78	224.7	69.9	154.8	95.6	59.2
1978-79	280.3	41.9	238.4	115.4	123.0
Totals	705.9	205.7	500.2	289.5	210.7

*Distribution of Balance*

Year of Account	Under Appeal or Enquiry	Not in Dispute	Due		
			Demand Stage	Arrears Branch	Enforcement Stage
	£m.	£m.	£m.	£m.	£m.
1976-77	22.2	1.4	1.9	0.4	2.6
1977-78	50.7	1.6	3.2	0.3	3.4
1978-79	104.1	3.2	12.8	—	2.9
Totals	177.0	6.2	17.9	0.7	8.9



*Schedule 5—Capital Gains Tax (as at 31 March 1980)*

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
	£m.	£m.	£m.	£m.	£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	1.2	8.4	2.8	5.6
1978-79	11.2	1.5	9.7	3.4	6.3
Totals	22.2	2.8	19.4	7.1	12.3

*Distribution of Balance*

Year of Account	Under Appeal or Enquiry	Not in Dispute	Due		
			Demand Stage	Arrears Branch	Enforcement Stage
	£m.	£m.	£m.	£m.	£m.
1975-76	0.1	—	—	—	—
1976-77	0.3	—	—	—	—
1977-78	4.7	—	0.2	—	0.7
1978-79	4.2	0.1	0.5	—	1.5
Totals	9.3	0.1	0.7	—	2.2

*Schedule 6—Wealth Tax (as at 31 May 1980)*

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
1975	£m. 3.8	£m. 0.1	£m. 3.7	£m. 3.7	£m. —
1976	6.8	0.2	6.6	6.6	—
1977	6.5	0.5	6.0	5.9	0.1
1978	1.5	0.4	1.1	1.0	0.1
1979	2.3	1.2	1.1	0.9	0.2
Totals	20.9	2.4	18.5	18.1	0.4

*Distribution of Balance*

Year of Account	Under Appeal or Enquiry	Not in Dispute	Due		
			Demand Stage	Arrears Branch	Enforcement Stage
1977	£m. 0.1	£m. —	£m. —	£m. —	£m. —
1978	0.1	—	—	—	—
1979	0.1	—	0.1	—	—
Totals	0.3	—	0.1	—	—



*Schedule 7—Capital Acquisitions Tax (as at 31 May 1980)*

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
	£m.	£m.	£m.	£m.	£m.
1976	0.3	0.2	0.1	0.1	—
1977	3.6	1.4	2.2	2.1	0.1
1978	7.8	3.1	4.7	4.2	0.5
1979	11.6	4.2	7.4	5.2	2.2
Totals	23.3	8.9	14.4	11.6	2.8

*Distribution of Balance*

Year of Account	Under Appeal or Enquiry	Not in Dispute	Due		
			Demand Stage	Arrears Branch	Enforcement Stage
	£m.	£m.	£m.	£m.	£m.
1977	—	0.1	—	—	—
1978	—	0.3	0.2	—	—
1979	—	0.9	1.3	—	—
Totals	—	1.3	1.5	—	—

### *Extra-Statutory Repayments*

11. Extra-statutory repayments of Customs duties, £687, Excise duties, £36,637, Value-Added tax £52,123 and Stamp duties, £4,459 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 1979. The total amount of the items included in the schedules, £608,737, is made up as follows:—

	£
Income tax (172 cases) ... ..	302,286
Sur-tax (6 cases) ... ..	8,634
Capital Gains tax (1 case) ... ..	2,600
Corporation tax (3 cases) ... ..	2,900
Corporation Profits tax (12 cases) ... ..	9,870
Value Added tax (22 cases) ... ..	123,395
Turnover tax (44 cases) ... ..	60,121
Wholesale tax (6 cases) ... ..	19,245
Estate Duty, etc. (6 cases) ... ..	79,686
	£608,737

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

Remission	£
Composition settlements ... ..	107,575
On compassionate grounds ... ..	48,534
	£156,109
Amounts Irrecoverable	
Miscellaneous: liability not enforceable, etc. ...	452,628
	£608,737

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

### *Agricultural Produce Duty*

13. Orders made by the Government in the year under review under Section 1 of the Imposition of Duties Act, 1957, as amended, imposed an excise duty at the rate of 2 per cent. of the chargeable value as defined in the orders on a specified range of agricultural products. The orders placed the new duty under the care and management of the Revenue



Commissioners and prescribed that any person liable for the payment of the duty, other than an exporter, should be the holder of a licence granted by the Commissioners in such form and subject to such conditions as they might prescribe. Under regulations made by the Commissioners such persons were required to apply to them for licences, to keep certain prescribed records of their transactions, to furnish monthly returns to the Revenue Commissioners and to pay the appropriate duty.

I have inquired regarding the amount of duty collected, the amount outstanding, and the number of persons who failed to apply for licences.

### *Collection and Payover of Taxes*

14. Tax payable to the Revenue Commissioners is normally paid directly to the Collector General of Revenue and lodged by him to the Account of the Revenue Commissioners for transfer to the Account of the Exchequer at the Central Bank of Ireland.

It was noted in the course of audit that in the period of the postal strike in 1979 sums were paid locally to Inspectors of Taxes in thirteen districts on foot of taxes and pay-related social insurance contributions and credited to current accounts opened by them in February 1979. Large balances were allowed to accumulate in these accounts for varying periods, in one case approximately £17 million for fourteen days. Deposit accounts to which sums paid locally could be lodged were opened in June 1979 in eleven of the districts concerned but in the remaining two of these districts no such deposit accounts were opened. Moreover, in two districts in which deposit accounts had been opened, lodgments of some taxes paid locally continued to be made to the current accounts.

It was also noted that sums totalling £35.5 million which had been paid locally and lodged to deposit accounts were forwarded to the Collector General in the period from 27 June to 2 July 1979 but were not lodged promptly to the Account of the Revenue Commissioners. Of this total £2.8 million was lodged on 12 July, £21.5 million on 13 July, £3.7 million on 17 July with smaller sums being lodged later, the latest such lodgment being made apparently on 3 August.

As failure even over relatively short periods to lodge tax paid locally to deposit accounts and to lodge tax forwarded to the Collector General to the Account of the Revenue Commissioners for transfer to the Account of the Exchequer could only result in a loss to the Exchequer, especially having regard to the high interest rates current and the large balances involved, I sought the observations of the Accounting Officer.

### *Value-Added Tax*

15. An importer of goods liable to VAT is required to pay the tax thereon at the time of importation unless he is a person registered for VAT purposes, in which case payment of tax may be postponed. The procedures approved for the entry of goods on which postponement of VAT is sought require that the importer's VAT registration number be quoted on the relevant customs import form.



From a limited test check carried out by my officers of Customs import forms relating to goods on which postponement of VAT had been allowed it appeared that in five cases wrong VAT registration numbers were given, in four cases VAT numbers were quoted by importers whose names were not on the VAT Register and in two cases the numbers quoted were not valid registration numbers.

I asked the Accounting Officer for his observations on these cases and I sought information on the control procedures in operation at points of entry to prevent VAT evasion.

### *Value-Added Tax Repayments*

16. Cheques issued to taxpayers in repayment of VAT are drawn on one of the Accounts of the Revenue Commissioners maintained at the Central Bank. Such cheques are generally produced by the computerised accounting system in operation for VAT.

It was noted in the course of audit that, although a schedule of the cheques being issued in repayment of VAT is sent to the Central Bank as its authority to meet such cheques when presented, the Bank is not notified of the cancellation of any such cheques withdrawn before issue.

As cheques withdrawn from issue could be irregularly cashed, if allowed to remain uncanceled on the schedule sent to the Central Bank, I asked the Accounting Officer for information as to why it was not considered necessary to notify the Central Bank in such cases. I also inquired whether the Bank is notified of the cancellation of similar cheques under other revenue heads.

### *Travel, Subsistence and Removal Expenses*

17. In the course of audit it was noted that advances made to some staff members in 1978 and earlier years for travelling, subsistence and removal expenses remained uncleared at 31 December 1979 and I asked the Accounting Officer the reasons for the delay in clearing them.

## **Vote 9.—Public Works and Buildings**

### *Subhead F.2.—Furniture, Fittings and Utensils*

18. Furniture required in Government offices is provided by the Furniture Division of the Office of Public Works and may be issued from stocks held in stores by the Division or delivered to the offices by suppliers on order of the Furniture Division.

In the year under review it was noted that the control procedures for supply of furniture by the Furniture Division do not provide for formal acknowledgement by designated officers in the receiving offices that the furniture has been received. It was also noted that while these procedures require the completion of formal requisitions for furniture such requisitions were available in only 15 out of 148 cases examined by my officers.

I sought the observations of the Accounting Officer on the adequacy of the procedures for controlling the supply of furniture to Government offices. I also sought information regarding the procedures in operation for taking stock of the furniture supplied to these offices and for the maintenance of up-to-date inventories of this furniture.



*Subhead F.3.—Rents, Rates, etc.*

19. Much of the office accommodation occupied by Government Departments and Offices is in premises leased by the Commissioners of Public Works for that purpose, rent and rates being payable from the date of leasing. In the course of audit it was noted that in a number of instances long periods had elapsed between the leasing of the premises and their occupation and I sought the observations of the Accounting Officer on the reasons for the delays in occupying the leased premises. I also sought information as to the amount of rent and rates paid in respect of premises leased before 31 December 1979 but remaining unoccupied at that date and, in regard to premises occupied for the first time during 1979, the amount of rent and rates paid for the period between the leasing and occupation of the premises.

*Subhead I.2.—Conservation and Restoration of Holycross Abbey  
(Grant-in-Aid)*

*Subhead K.—Appropriations in Aid*

20. The Holycross Abbey (County Tipperary) Act, 1969 provided for the restoration by the Commissioners of Public Works of the Abbey Church for use for ecclesiastical purposes and for the granting by the Commissioners of a lease of the church for ecclesiastical use on condition that payment would be made to the Commissioners of an amount equal to the whole or part of the restoration costs. The ecclesiastical authorities were informed in 1971 that the State's contribution to the cost must be limited to what could properly be regarded as expenditure on preservation work as distinct from restoration work. Arrangements for financing the project agreed between the Office of Public Works and the ecclesiastical authorities provided, *inter alia*, that the full cost of the work would be borne initially by the Office of Public Works and that quarterly recoupment of the restoration costs would be made to the Vote by the ecclesiastical authorities. Expenditure borne on the Vote for Public Works and Buildings amounted to £455,400 at 31 December 1979 towards which a sum of £153,500 was received from the ecclesiastical authorities.

The Accounting Officer has informed me that, while the ecclesiastical authorities' architect, in submitting certificates of expenditure for reimbursement purposes, gave a description of the work done and an apportionment of the expenditure between preservation and restoration and, while each such certificate had been monitored by the Office of Public Works, the total amount to be repaid from diocesan funds could not be established until the final account is received from the architect and the ultimate apportionment of cost agreed with the Office of Public Works. He added that pressure was being exerted to obtain the final account.

**Vote 15.—Stationery Office**

*Subhead D.—Printing and Binding*

21. It was noted in the course of audit that a number of contracts entered into with a printing company had been terminated by the Stationery Office due to the inability of the company to carry out the work at the contract prices. Department of Finance sanction to terminate



the contracts was accorded on condition that there would be no loss to public funds and in March 1977 the company agreed to pay compensation for any loss incurred by the Stationery Office in re-placing the contracts. I inquired as to the total amount established as due from the company, the steps taken to effect recovery and the amount recovered to date. I have been informed that a preliminary claim of £11,022 was made on the company in December 1979 and repeated in March 1980. This claim has been resisted by the company on the ground of inability to pay. Pending resolution of certain legal matters the amount concerned has, however, been withheld from sums due to the company under another contract.

#### **Vote 24.—Garda Síochána**

##### *Subhead A.—Salaries, Wages and Allowances*

22. A computer-based payroll system for members of the Garda Síochána up to and including the rank of Chief Superintendent was introduced in 1973. The system was designed and implemented by the Central Data Processing Services (CDPS) of the Department of the Public Service and the payroll is processed on CDPS computers at Kilmainham through computer terminal equipment located in the Department of Justice. Total payments through the system in 1979 were of the order of £68 million. An examination of the system was carried out by my officers in the year under review. A number of matters which came to light are referred to in the following paragraphs.

23. Garda pay is calculated each week on the basis of the permanent data held on the computer master file and the variable data, if any, entered on file in respect of weekly items such as overtime. Weekly pay continues to be issued to each member of the force for whom there is a permanent record on the master file unless a specific instruction suspending or terminating such payment is entered on the file.

In the course of audit it was noted that, while the addition of new records to the master file and the deletion or suspension of records already on file was subject to general input control, there did not appear to be a specific procedure for the periodic reconciliation of total payroll with the total serving personnel. As I considered such a reconciliation essential in order to check the validity of the master file records and the accuracy of the payroll issues especially having regard to the volume of transactions and the complexity of the Garda pay system I have asked the Accounting Officer for his observations on the matter.

24. Some of the documents on which the calculation of Garda allowances and overtime is based are prepared in the Garda District Offices and transmitted to the Department of Justice for processing. In the course of a limited test check it was noted that in August 1979 on receipt of notification from the Department of Justice that a batch of documents had not been received a District Office forwarded a duplicate batch to the Department. Both the original batch and the duplicate batch were, however, subsequently processed and this resulted in overpayments totalling £3,994.

I sought information from the Accounting Officer about the circumstances in which the processing of the original and duplicate batches of documents was not detected before payroll production.



25. It was noted in the course of audit that, due to a coding error, a member of the force continued to receive weekly payments to which he was not entitled for a period of forty weeks. The member was entitled to receive a refund of amounts already over-deducted in respect of official accommodation but it appears that the input document, instead of effecting the necessary refund, set up a permanent payment of an allowance which continued until attention was drawn to it by the payee. As failure to detect this type of error suggests that the relevant computer programme may need to be amended I have sought the observations of the Accounting Officer.

26. It is a requirement of an effective computerised system that the staff responsible for its operation be provided with comprehensive written instructions in the form of a user manual, detailing the methods of operation and the control procedures to be followed. It was noted that the user manual available to the operators of the Garda payroll system only contained instructions for the completion of computer forms and for the correction of errors in computer returns. It did not cover such matters as the procedures for the preparation and authorisation of transactions which originate in the Accounts Branch, the procedures for checking update reports or caution lists, the procedures covering the action to be taken on error/warning messages signalled by the system and the procedures for the general control and security of the system. As a result of these deficiencies certain controls, which are normal in such a system, were not in operation and undue reliance was apparently being placed on key personnel to ensure the effective operation of the system. I accordingly sought the observations of the Accounting Officer.

## **Vote 29.—Environment**

### *Subhead E.2.—Private Housing Grants*

27. In the course of a limited test examination of grant payments made from this subhead it was noted that ten duplicate payments made in 1979 had been brought to the Department's notice through the return by the payees of the duplicate payable orders.

I asked the Accounting Officer the circumstances in which these duplicate payments had been made and I inquired whether other duplicate payments had come to light. I also sought his observations on the effectiveness of the control procedures governing the certification and payment of housing grants.

The Accounting Officer has informed me that of the ten duplicate payments referred to, five had occurred because duplicate cards were opened when the original payment cards were mislaid and payment in each case was made on both the duplicate and the original payment card when subsequently located. Established procedures to guard against duplicate payments when original cards are mislaid were not fully observed in the face of the work situation obtaining during 1979. In each of four cases two applications were made, processed separately and certified for payment by different inspectors. A check on applications which should have brought the duplicate applications to light did not do



so. In the remaining case applications were submitted by two persons, one being the owner of the house and the other being the person responsible for carrying out the work. The inspector dealing with the second application drew attention to the fact that two applications had been made but, notwithstanding this, payment was made on the second application; the payment on the first application had already been made.

The Accounting Officer has also informed me that the number of other known housing grants paid in duplicate in 1979 was six, amounting to £3,682. In each of five of these cases the duplicate payment arose from the submission of two applications. In the remaining case two payment cards were certified and payment was made on each of them. In three instances the second payments were returned by the payees, in two cases efforts at recovery are continuing and the sixth case has been the subject of legal proceedings the outcome of which makes recovery unlikely. The Accounting Officer stated that he is satisfied that the procedures and controls which have been evolved in relation to the payment, etc., of grants are reasonably adequate to ensure that any duplicate payments come to light provided these procedures and controls can be and are fully implemented. He also stated that while some staff were provided to handle the extra workload arising from the increase in the number of housing grant applications since 1977 the number of additional posts sanctioned was not sufficient to deal fully and expeditiously with the extra workload and with the backlog which had built up in the latter half of 1979 following the ending of the postal strike. There was also difficulty in filling authorised professional posts and consequently an altogether abnormal arrears position developed. He added that deficiencies in accommodation and equipment and the upheaval caused by the 1979 postal strike further compounded the difficulties under which the Housing Grants Section has had to operate. The result had been that some aspects of the procedures and controls had to be short-circuited in the interests of providing the public with an acceptable level of service in the processing of applications, the arranging of inspections and the payment of grants. There was widespread resort to overtime and staff who were not familiar with or well versed in the established procedures for dealing with housing grants had to be drawn from outside the Housing Grants Section but, despite these efforts, the delays on housing grant applications had increased. The Accounting Officer further informed me that a survey had been carried out by the Organisation Unit of the Department with the assistance of the Department of the Public Service on all aspects of the processing of housing grant applications and the report of the survey, which it was expected would be available shortly, should result in the improvement of controls, etc. In the meantime, staff, including inspectors, were being reminded of the need to ensure strict compliance with procedures so as to minimise the risks of irregular payments. Consideration was also being given to organising the itineraries of inspectors, particularly in the Dublin area, in such a way as to reduce overlapping of areas and to lessen, as far as possible, the chances of a house being inspected on different occasions by different inspectors but past experience had shown that a considerable degree of flexibility is necessary in the deployment of inspectors to cope with the inspection demands of different areas.



*Certification by Local Government Auditors of claims payable out of voted moneys or other public funds.*

28. The approved procedures for vouching certain payments from voted moneys in recoupment of local authority expenditure provided that the relevant local authority claims be certified by Local Government auditors. In the course of audit it was noted that, because of the arrears of work in the section, the Department of the Environment decided in 1978 that such claims would no longer be certified by Local Government auditors. I was informed by the Accounting Officer that this decision applies to local authority claims which are met from the following Vote subheads—

Vote 22—Agricultural Grants	Subhead A.—Primary Allowance Subhead B.—Supplementary Allowance
Vote 29—Environment	Subhead E.1.—Housing Subsidy Subhead O.—Recoupment of Expenditure on foot of certain Malicious Injuries Subhead P.—Grant in Relief of Rates
Vote 37—Fisheries	Subhead E.—Inland Fisheries Development
Vote 46—Defence	Subhead G.—Civil Defence

The Accounting Officer stated that, apart from Civil Defence claims, these claims are now subject to verification by administrative staff of the Department of the Environment and that the transactions involved come under review in the normal course of the audit of the local authorities' accounts (see also paragraph 54).

*Motor Vehicle Duties*

29. A test examination of revenue from motor vehicle duties, etc., was carried out with satisfactory results. The gross proceeds for the years 1979 and 1978 were:—

	1979 £	1978 £
Motor tax and Driving licence fees	18,179,740	16,685,385
State-owned vehicles ... ..	194,570	287,609
Fines collected by the Department of Justice	1,212,173	1,455,822
Public Service Vehicle fees ... ..	110,571	109,996
Appliances and Structures fees ...	189	5,604
	<hr/> £19,697,243	<hr/> £18,544,416

£19,684,396 was paid into the Exchequer during the year leaving a balance of £396,739 compared with £383,892 at the end of the previous year. Driving test fees, 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 £189 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 1979*

30. I referred in paragraph 31 of my previous report to the failure by the Department of Education to reconcile the balances of payable orders outstanding at 31 December 1978 in the case of Votes 30 to 35 as shown by the departmental records with the totals on the lists of outstanding orders furnished by the Paymaster General's Office.

I have recently been informed by the Accounting Officer that in the case of Votes 34 and 35, while the discrepancies relating to the pre-1978 years have not been reconciled, a reconciliation has been effected in respect of the figures for 1978 and 1979 and I am therefore in a position to certify that the surplus to be surrendered in the case of each of these two Votes for the year under review is that shown on the relevant Appropriation Account. No such reconciliations have yet been effected in the case of Votes 30 to 33 and I am, therefore, unable to satisfy myself as to the accuracy of balances to be surrendered on these Votes in respect of the year under review.

The Accounting Officer has also informed me that it is proposed to have discussions at an early date with the Department of Finance in regard to the reconciliation of the figures for outstanding payable orders and the procedures which it may be necessary to adopt to that end in the future.

#### *Subhead D.1.—Publications in Irish*

31. A contract in the sum of £77,000 was placed in March 1973 by the Stationery Office on behalf of the Department of Education for the production by computer-setting process of an Irish-English dictionary. The contract provided for the production of 30,000 copies of the dictionary, 50,000 copies of an abridged version and four copies of a reference retrieval printout. Delivery of the main dictionary which was to have been completed under the terms of the contract by 28 June 1974 did not in fact commence until July 1978. In September 1976 the Department of Education ordered an additional 20,000 copies of the main dictionary.

Sums advanced to the contractor in respect of the production of the main dictionary amounted to £158,000 at 31 December 1979 and included £93,000 charged to the subhead in 1979. The final cost of the 50,000 copies and of the reference retrieval printout has been agreed at £244,626, made up as follows—



	£
Printing of original order of 30,000 copies of dictionary at contract rates ... ..	45,234
Wage increases on 30,000 copies of dictionary	40,016
Negotiated price of 20,000 additional copies of dictionary	32,435
Authors' corrections ... ..	30,050
Materials ... ..	15,700
Reference retrieval printout including wage increases	11,607
Computer charges ... ..	47,345
	<hr/>
	222,387
Value-Added Tax ... ..	22,239
	<hr/>
	£244,626

The Accounting Officer has informed me that the final cost of the abridged version of the dictionary, which has yet to be delivered, is estimated at £153,000 giving a total estimated cost of £397,000 for the complete work.

The delay in completing this contract appears to be largely due to technical problems associated with the computer-setting process. The Accounting Officer has informed me that this process was selected in the light of the particular advantages which the new computer technology made possible. These were the potential to produce subsequent amended reprints without recourse to resetting type in full, the ability to produce an abridged version of the work without resetting and the facility to produce a reference retrieval printout, which is a fundamental source for current and future work on dictionaries, etc.

He stated that the final cost figures for the main dictionary and the retrieval printout were examined fully by the appropriate specialists of the Stationery Office and that the Department of Education accepts the conclusion that the figures agreed were a fair and reasonable measure of expenditure necessarily incurred in producing the dictionary. These figures included amounts in respect of authors' corrections, for which specific provision is not made in contract prices, wage and other cost increases during the period of the contract and the cost of the additional 20,000 copies, for which a run-on price was provided in the contract but not reflected in the price quoted. The contract price related to a 1,000 page dictionary whereas the published work contains 1,321 pages. The amount of £47,345 for computer charges arose from procedures inherent in the use of computer setting and was fully examined by the Stationery Office in consultation with computer specialists from the Central Data Processing Service as an integral part of its examination of the overall costs of producing the dictionary.

In regard to the length of time taken to produce the dictionary the Accounting Officer pointed out that the original schedule was not one with which the Department of Education had agreed and that the production of the comparable though much smaller English-Irish dictionary took six years by the conventional hot-metal typesetting method. The Accounting Officer further stated that the decision to



increase the number of copies from 30,000 to 50,000 was made in 1976 in the light of the provision contained in the contract for a favourable run-on price and the fact that indications becoming available to the Department suggested that an edition of 30,000 would not meet demand for a sufficient period, a conclusion supported by the sale of 15,000 copies within nine months of publication. Sales of the dictionary from its publication in July 1978 to 6 May 1980 amounted to 20,909 copies.

*Subhead G.7.—Grant-in-Aid Fund for Youth and Sports Organisations*

32. A scheme for the provision of grants towards the capital cost of sports projects which was instituted with the approval of the Department of Finance in 1978 was continued in 1979. Grants, which normally amount to 12.5 per cent. of cost, are payable for sports projects proposed by sports organisations or by bodies representing a combination of schools and community groups. Grants are also payable towards the cost of community amenities which include adequate sports facilities.

In the year under review it was noted that a grant of £12,000 had been approved and paid in June 1978 towards the cost of a project for the construction of a community centre. In December 1978, following inspection of the project, an advance of £4,000 out of a supplementary grant towards the cost of the completion of the project was issued, payment of the balance of the supplementary grant to be subject to the final inspection of the project by the Department's officers. An amount of £5,000 in respect of this balance was paid in December 1979, apparently without further inspection by the Department, bringing the total paid towards the cost of the project to £21,000.

From a report by officers of the Department following a visit to the project site in April 1980 it appears that the project was still in an unfinished state at the date of the visit, the main building being uncompleted, the windows broken and building materials vandalised. I have asked the Accounting Officer the circumstances in which the sum of £5,000 was paid in December 1979 without further inspection by his Department and whether it was proposed to seek a refund of any portion of the grants paid. It was also noted that at the time the supplementary grant for this project was being considered the labour costs of the project were being fully met by AnCO under an approved training scheme. I have therefore asked whether this factor was taken into account when approving the supplementary grant. In July 1979 when approving the continuation of this scheme for 1979 the Department of Finance directed that care should be taken to avoid the risk of any project being funded from more than one State source. I have also asked whether this direction was complied with before the £5,000 instalment of the supplementary grant was paid in December 1979.

*Subhead G.14.—Grant-in-Aid Fund for Youth Employment*

33. In July 1978 a youth employment grant of £20,000 was sanctioned for a project at a sports ground and a first instalment, £6,000, was issued in September 1978. An inspection of the project carried out by officers of the Department in October revealed an unsatisfactory level



of progress. In February 1979 the organiser informed the Department that work had ceased temporarily, but he sought further funds to clear a large bank overdraft. Although work on the project had not been resumed a second instalment, £12,000, was issued in March 1979 without further departmental inspection. In November 1979 a refund of £4,800, the amount of the grant which the Department considered to have been overissued, was sought.

I have invited the observations of the Accounting Officer on the issue of the second instalment of the grant when evidence was available that work on the project had ceased temporarily and I have also inquired as to the present position in relation to the recovery of the amount overissued.

### **Vote 32.—Secondary Education**

#### *Subhead B.—Incremental Salary Grant*

34. Reference was made in paragraph 41 of my report for 1975 to the payment of full incremental salary to secondary school teachers for periods of maternity or sick leave absence for which they were also paid Social Welfare benefits. In reply to my query on that occasion the Accounting Officer informed me that steps would be taken to ensure that teachers would not receive double payment in respect of such absences. It was arranged that teachers would be required to furnish to the Department of Education details of Social Welfare benefits received by them, such details to be confirmed by the Department of Social Welfare. In the event of a teacher failing to submit the required information to the Department of Education, payment of salary would be suspended.

In the course of a test audit of secondary teachers' salaries for 1979 a number of cases were noted in which salary was paid in full to teachers who were entitled to sickness or maternity benefit but who failed to inform the Department whether they had claimed such benefit or not. I have asked the Accounting Officer for his observations.

### **Vote 37.—Fisheries**

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

35. In the course of audit it was noted that in connection with the development at Killybegs Fishery Harbour a contract was placed in 1979 for equipment with a lifting capacity of 580 tonnes and capable of lifting boats of 120 feet in length. It was also noted that syncrolift equipment having a lifting capacity of 230 tonnes and capable of lifting boats up to 100 feet in length, which had been purchased in 1973 at an approximate cost of £36,000 in connection with the development then proposed at this harbour, had not been put into use.

The Accounting Officer has informed me that subsequent to the purchase of the equipment in 1973 it was ascertained by the Office of Public Works that the original financial provision for the overall project



at this harbour would be inadequate and because the provision in the Fisheries Vote for 1975 was already committed it was not possible to proceed with the work that year. Late in 1975 it came to light in the course of discussions between the Department, the Office of Public Works and Bord Iascaigh Mhara that by reason of a rapid expansion in the size of vessels entering and due to enter the Killybegs fishing fleet the syncrolift proposed would not be adequate for that harbour and accordingly the plans to instal this equipment were abandoned and revised proposals were framed to meet the situation. The Accounting Officer added that it is proposed to utilise the equipment purchased in 1973, which is presently stored at Killybegs, in the construction of a syncrolift unit at Greencastle Fishery Harbour in connection with a development plan for that harbour.

### **Vote 38.—Forestry**

#### *Subhead J.—Appropriations in Aid:*

#### *Forest Receipts—Sales of Timber*

36. In the course of audit it was noted that the amounts outstanding at 31 December 1979 in respect of the sales of timber included sums represented by cheques which had been accepted in payment for timber supplied but which had been subsequently returned unpaid by the banks. Some of these unpaid cheques had been accepted from a purchaser whose cheques had previously been returned unpaid by his bank. Others related to sales of timber to a purchaser from a number of forests in adjoining counties. I have sought the observations of the Accounting Officer on the control procedures in operation to ensure that timber is not supplied to purchasers who have failed to pay for previous supplies.

### **Vote 39.—Roinn na Gaeltachta**

#### *Subhead E.—Scéimeanna Feabhsúcháin sa Ghaeltacht*

37. Grants may be paid from this subhead towards the construction costs of community centres in the Gaeltacht subject to certain conditions, one of which requires that an organisation claiming a grant should prove title to the site for the proposed centre and to any necessary rights-of-way.

It was noted in the case of a centre in respect of which grant issues amounted to £30,000 at 31 December 1979 that proof of title was not forthcoming although the Department had been in communication with the local committee on this matter for over two years. In reply to my inquiry the Accounting Officer informed me that the Department's dealings with responsible committees throughout the Gaeltacht are based on goodwill and co-operation and that when costs are increasing rapidly the Department does not wish to delay construction or payments which are urgently needed. He also stated that difficulties in regard to title arise occasionally and that it is the Department's practice to withhold balances of grants until these difficulties are resolved. He added that this would be done in the present case, if it should prove necessary. I understand that the authorised grant has recently been increased to £50,000.



## Vote 40.—Agriculture

### *Collection of Monetary Compensatory Amounts*

38. 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.

### *Subhead A.1.—Salaries, Wages and Allowances*

39. In the course of audit irregularities came to light in relation to overtime payments which had been made to two officers of the Department of Agriculture. The Accounting Officer has informed me that the amount of the irregular payments is being investigated by the Department and that it is not yet possible to indicate the precise sum involved. He has also informed me that the two cases have been referred to the Gardaí for investigation and that efforts to recover the overpayments must pend completion of the investigations.

### *Subhead C.2.—Bovine Tuberculosis Eradication*

#### *Subhead C.3.—Brucellosis Eradication*

40. The schemes for the eradication of bovine tuberculosis and brucellosis are intended to achieve progressive reductions in the incidence of the diseases by the slaughter of reactors and the prevention of the spread of the diseases to animals which are not infected. Reactors are detected by means of periodic veterinary testing of herds and, under the provisions of the schemes, are required to be slaughtered. The schemes also provide that, in order to reduce the risk of spreading the diseases, the movement of animals into or out of a herd found to contain reactors is not permitted, except under departmental authority, until subsequent tests show that the herd has been cleared of disease. The results of all veterinary tests must be submitted to the Department's District Veterinary Office.

In the course of local audits by my officers at two District Veterinary Offices checks carried out on a selection of reports relating to a programme of tests on herds found to have reactors revealed discrepancies in certain instances between the numbers and the identities of the animals listed in the reports at successive tests and it appeared that there was no formal procedure for reconciling the numbers and identities of animals in a reactor herd at successive tests. As it appeared to me that this reconciliation is essential to ensure strict control on the movement of animals in these herds and as the lack of such control could lead to the spread of disease resulting in wasteful expenditure on the eradication schemes I sought the observations of the Accounting Officer.

He has informed me that certain procedures are laid down for checking and reconciling the numbers and identities of animals in reactor herds and that it is the established practice at District Veterinary Offices to examine reactor herd test reports for discrepancies which might indicate unauthorised movement of animals into or out of the herds between tests. He stated that any suspicion of such movement which



comes to light as a result of a routine check of test reports is investigated and appropriate action taken. He further stated that it would be impossible to ensure a complete check of all such test reports at all District Veterinary Offices without substantially increasing existing staff numbers and that, in particular, in those counties where there are large herds coupled with a high incidence of disease the checking job involved is very onerous. He added that, nevertheless, every effort would be made to pay greater attention to this particular aspect of the work subject to the limits imposed by staff availability and allocation of overtime.

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

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

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

	£
Handling, freezing and storage ... ..	8,582,624
Transport ... ..	1,274,610
Deboning allowances ... ..	3,840,210
Financial charges ... ..	16,379,740
	<hr/>
	£30,077,184

The amount received from FEOGA funds in the year under review and credited to Subhead N is made up as follows:—

	£
Handling, freezing and storage ... ..	7,886,412
Transport ... ..	1,701,279
Deboning allowances ... ..	6,122,928
Financial charges ... ..	7,998,688
	<hr/>
	£23,709,307

While the charge to Subhead M.6. consists of actual payments made, recoveries are effected with the approval of the EEC Commission on the basis of projected expenditure, the necessary adjustments being made when the expenditure is accepted by the EEC as a charge in the FEOGA accounts. The amount unrecovered from FEOGA at 31 December 1979 was £8,030,622 compared with £1,662,745 at 31 December 1978.

#### *Suspense Account*

42. The capital cost of buying intervention beef is met from moneys borrowed by the Minister for Agriculture in his capacity as Official Intervention Agency of the EEC in Ireland. The proceeds of sales of the beef and moneys received from the EEC in respect of losses incurred on such sales go towards the repayment of these borrowings.

It was noted in the course of audit that rebates paid to certain purchasers of intervention beef from 1976 onwards had been charged to a suspense account, the balance in the account amounting to £110,136 at



31 December 1979. Information furnished by the Accounting Officer shows that this sum comprised payments made mainly to the purchasers in compensation for beef which had deteriorated due to age or which otherwise was found to be faulty or which had been refused entry to other Member States.

The Accounting Officer has informed me that these payments to purchasers were charged to a suspense account pending the extension of subheads in the Vote for Agriculture to accommodate more appropriately, having regard to their nature, losses and expenses arising from market intervention and pending an approach to the EEC Commission for recoupment of some of the expenditure. He stated that a decision had recently been received from the Commission rejecting the Department's approach for recoupment of expenditure in a number of cases representing almost £67,000 and that the approval of the Department of Finance was being sought to charge the payments to Subheads M.6 and M.7 of the Vote, as appropriate.

#### **Vote 42.—Labour**

##### *Subhead T.—Employment Maintenance Scheme*

43. The Employment Maintenance Scheme introduced in 1978 provided for the payment to employers in the clothing, footwear and textile industries of a subsidy at the rate of £5 per week in respect of each qualified full-time employee and for the payment of subsidy at a pro-rata rate in respect of each qualified part-time employee. Payment is made on the basis of periodic claims submitted by eligible employers.

It was noted during the course of audit that payments amounting to £1.97 million were made to employers during the month of December 1979 in respect of the seventeen-week period to 24 November 1979 in advance of normal departmental examination of claims and, in many cases, before the receipt of the relevant claims. As it appeared that these payments might not have represented properly matured liabilities chargeable in 1979, I sought the observations of the Accounting Officer on the matter. I also asked for information as to the basis of calculating the individual payments in the absence of the claims and I inquired whether the relevant claims to support these payments had since been received.

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

##### *Subhead DD.—State Support for Avoca Mines Ltd.*

44. The charge to the subhead represents loans made to Avoca Mines Ltd. to enable the company to repay bank and other borrowings (£3,285,332), to purchase capital equipment (£415,714) and to provide it with working capital (£316,328). The loan is secured by a charge over all the assets of the company and is repayable with interest over a period of four years, the initial repayment instalment being due on 31 December, 1980.



## Vote 45.—Posts and Telegraphs

45. Because of the postal strike which occurred in 1979 difficulties were experienced by the Department in compiling the information required for the preparation of the annual Appropriation Account. When the account was eventually submitted to me on 23 July 1980 the Department was still not in a position to produce the usual statement of balances verifying the balance to be surrendered. Pending the production of this statement I have accepted the balance as shown by the Appropriation Account as being correct.

### *Subhead A.—Salaries, Wages and Allowances*

46. Wages are paid to the staff of the Engineering Branch by means of a computerised system, the total paid in 1979 being of the order of £44 million.

In the course of audit of this system a number of weaknesses in control procedures came to light. These included the absence of evidence of authorisation on a significant number of input documents, an apparent lack of control over transactions being entered into the computer for processing, an inadequate level of checking of computer-produced reports to ensure the accuracy of payroll production and the absence of an overall reconciliation between the number of staff employed and the number in receipt of wages at any particular date. It was also noted that system documentation and a comprehensive set of user instructions, essentials in an effective computerised system, did not appear to have been produced. As such weaknesses and deficiencies could facilitate the introduction into the system of inaccurate or unauthorised data which if introduced could be difficult to detect and result in incorrect or invalid payments, I have asked the Accounting Officer for his observations.

### *Subhead C.—Accommodation and Building Charges*

47. The charge to the above subhead includes £436,682 in respect of rent, etc., of 64,000 sq. ft. of accommodation in a Dublin office block leased with effect from 1 October 1978 at an annual rental of £277,095 plus service charges and insurance.

An inspection by my officers in April 1980 revealed that only a small proportion of the area leased was then occupied by departmental staff although the Department of Posts and Telegraphs had been given full access to the accommodation in January 1979. It was also noted that certain works such as the erection of partitions and laying of floor coverings had yet to be completed at the time of the inspection.

The Accounting Officer has informed me that in the normal course rental is payable from the date on which the lessor agrees to lease a building but the property is not occupied until the legal formalities have been completed. In the case of the building referred to, agreement on a draft lease was reached in January 1979 and a staff of 45 moved in; the staff occupying the building has since increased to 74 apart from 30 trainees who attend training sessions. The Accounting Officer stated that the complete fitting out of an office block of this size would normally take at least a year and that the main causes of the delay in completing



this work were the provision of kitchen and dining facilities and the revision of partitioning requirements.

In regard to the kitchen and dining facilities the Accounting Officer informed me that it was originally intended, mainly for reasons of convenience and suitability, to provide the kitchen, dining and welfare facilities on the third floor. The staff associations, however, pressed strongly for full dining facilities and because of technical problems in connection with the provision of extract ventilation ducts, etc., the consulting engineers advised that the kitchen, etc., be transferred to the sixth floor so that the ducts could be taken through the roof. Permission for this work had to be obtained from the lessors who in turn had to obtain advice from their consulting engineers. This caused prolonged delay and revised drawings became necessary. The Accounting Officer stated that a contract for this work had been placed recently and was due for completion in September 1980.

In regard to the revision of partitioning requirements the Accounting Officer informed me that the partitioning layout had to be revised extensively because of

- (a) the transfer of the kitchen, dining and welfare facilities to the sixth floor,
- (b) changes in operational requirements and
- (c) revisions carried out in consultation with the architect to ensure optimum use of the available space.

He stated that a large part of the partitioning had been carried out and that the balance was held up pending agreement with the staff regarding the detailed arrangements for their transfer to the building. Negotiations on this matter and on the related question of a disturbance allowance for the staff to be transferred had been taking place and if these could be completed quickly it was hoped that most of the rest of the building would be occupied by October 1980 unless some unforeseen difficulty arose in completing the contract for the kitchen, etc., or the partitioning or in providing the furniture needed for the staff who would be occupying the building.

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

48. Under the departmental procedures in operation during the year District Engineers had delegated authority to place engineering contracts for works costing up to £500 by the issue of local orders, contracts in excess of that limit being placed by the Central Engineering Contracts Section.

An examination carried out by my officers of the payment records of two District Engineering Offices revealed that orders were being repeatedly placed with the same contractors for local works. While the value of each of these orders was below the £500 limit the work involved was of a type, *viz.*, ducting and pole erection, which is required on a continuous basis by the Department. The total value of such local orders placed with individual contractors amounted over the period June to December 1979 to considerable sums and ranged in eleven cases from



£10,000 to £36,000. As contracts for this type of work are controlled in all other engineering districts through the Central Engineering Contracts Section I sought information from the Accounting Officer as to why the contracts for such works in these two districts were not controlled by that section.

He informed me that the local orders referred to concerned contract work relating to duct laying and pole erection in housing estates and other areas which usually has to be carried out urgently to meet important local development and provision of subscribers' installations, etc. He stated that these contracts normally entail a labour element only, the full value of which is difficult to estimate at the outset by reason of the nature and character of the work and that because of a shortage of engineers it is not always possible to plan such projects well in advance. Owing to the necessity for expeditious completion of certain works the District Engineers in the two districts concerned had placed contracts by local orders after seeking competitive tenders. The Accounting Officer also stated that the works in the two districts were undertaken generally by local contractors who were known to be geared up and in a position to undertake the works without delay and he confirmed that the amounts paid to them were fair and reasonable and in line with charges for similar works carried out under engineering orders.

The Accounting Officer added that all District Engineers were being reminded of the necessity for strict observance of their limits of authority in future and were being informed that they should consult headquarters in advance in any case where they considered that a local order for an amount in excess of the limit should be placed because of the urgency of the work.

### *Engineering Works Orders*

49. A budgetary control system operated by the Engineering Branch provides that in the case of each engineering project a works order is maintained showing the estimated cost of the project and the actual costs under the various expense heads, viz., labour, stores usage, etc., as they are incurred. The effective functioning of this system requires that details of charges should be recorded promptly on the works orders. These should be closed as soon as possible after the projects have been completed and should be reviewed promptly for financial control purposes.

In the course of audit it was noted that there had been considerable delays in reviewing some completed works orders and also that some outstanding orders were not being followed up and I sought the observations of the Accounting Officer.

### *Stores*

50. A test examination of the store accounts was carried out with satisfactory results. In addition to the engineering stores shown in Appendix II as valued at £22,778,157 at 31 December 1979, engineering stores to the value of £17,379 were held on behalf of other government departments. Stores, other than engineering stores, were valued at



£3,305,732 including £1,296,693 in respect of stores held for other government departments.

Including works in progress at 31 December 1979 the expenditure on manufacturing jobs in the factory during the year amounted to £138,890, expenditure on repair work (other than repairs to mechanical transport) to £317,848 and expenditure on mechanical transport repairs to £44,261.

### *Revenue*

51. A test examination of accounts of postal, telegraph and telephone services was carried out with satisfactory results. The net yield of revenue for the years 1979 and 1978 is shown in the following statement.

	1979	1978
	£	£
Postal service ... ..	31,141,105	41,048,965
Telegraph service ... ..	3,584,341	3,630,177
Telephone service ... ..	76,072,527	67,442,352
	<hr/> £110,797,973	<hr/> £112,121,494

Due to the disruption in the Department's accounting system following the postal strike in 1979, the figures for that year are provisional. The telegraph and telephone revenue figures for 1979 include £2 million and £14 million, respectively, which, due to billing delays caused by industrial action in the Engineering Branch in 1978, were not collected in that year. Furthermore, because of the postal strike, the collection of telephone revenue amounting to £36 million and telegraph revenue amounting to £6 million was delayed until 1980.

£109 million was paid into the Exchequer during the year leaving a balance of £2,268,810 at 31 December 1979. Sums amounting to £223,407 due for telephone services and £4,973 for telegraph (telex) services were written off as irrecoverable. I have made a test check of amounts written off with satisfactory results.

52. Rebates of rental to the extent of £160,000 and £547,000 in respect of disruption of service during the industrial action in the Engineering Branch in 1978 were granted to telegraph (telex) and telephone subscribers, respectively.

A further loss of telegraph (telex) revenue arose from the non-availability, due to the industrial action, of call records relating mainly to telex calls to Great Britain and other countries between February and May 1978. It was decided not to issue estimated accounts in respect of these calls although the normal procedure followed in cases where call records are not available is to issue estimated accounts based on subscribers' level of usage during previous periods. I understand that the loss of revenue under this head is in the region of £500,000.

### *Post Office Savings Bank*

53. Section 13 of the Post Office Savings Bank Act, 1861, as amended, provides that the accounts of the Bank be presented annually



to me for audit. The accounts for the year ended 31 December 1979 have not yet been submitted to me for audit. I understand that the delay in their submission is due to the disruption of the Department's accounting system following the postal strike in 1979.

### **Vote 46.—Defence**

#### *Subhead G.—Civil Defence*

54. Claims for grants payable to local authorities in recoupment of expenditure incurred by them on civil defence were formerly certified by Local Government auditors whose certificates were available to me. The Department was informed in May 1979 that this procedure was being discontinued and I inquired from the Accounting Officer as to the alternative arrangements in operation to verify the civil defence grant payments made from the Vote. I also inquired regarding claims remaining uncertified.

The Accounting Officer stated that payments of civil defence grants to local authorities were being made on a provisional basis in line with the practice followed for a number of years due to delays experienced in obtaining Local Government auditors' reports. He also stated that the question of what alternative arrangements should be made was under examination and that it was hoped to institute procedures generally on the lines of those established in the Department of the Environment to verify the correctness of other local authority claims (see paragraph 28).

The Accounting Officer informed me that all civil defence grant claims which had not been audited by Local Government auditors would be dealt with under the proposed new procedures.

#### *Subhead GG.—Office Machinery and other Office Supplies*

55. Prior to July 1978 the Department of Defence relied on the computer facilities of the Central Data Processing Services (CDPS) of the Department of the Public Service for its data processing in connection with the payment of Army pay and pensions. This arrangement involved the use by the Department of Defence of a rented computer terminal located in its Finance Branch and linked by private telephone line to the CDPS computer complex in Kilmainham. In 1978 the monthly rental charge for this computer terminal and ancillary equipment was £2,000 approximately.

In 1978 the Department of the Public Service authorised the Department of Defence to enter into a three year rental contract for equipment which would replace the old terminal and would in addition enable the Department to computerise other work and process locally data then being processed in CDPS. The contract provided for an annual rental charge of £37,000, approximately, and changeover expenses amounted to £1,100.

After the new equipment had been installed in July 1978 difficulties arose in using it as a computer terminal to transmit data to the CDPS computer and it became necessary to retain the old equipment for some months. From December 1978 the new equipment has operated



satisfactorily as a computer terminal but has not been used as intended to enable additional work to be computerised nor to take over from CDPS the processing of data.

I have sought information from the Accounting Officer regarding the total additional cost of the new computer facility, the benefits which have accrued to date from its acquisition and the proposals for its utilisation to full capacity. I have inquired regarding the additional costs incurred by the Department during the period August to December 1978 when both the new computer and the equipment which it was intended to replace were under rental. I have also asked for information regarding the Department's planning and control of this project.

#### **Vote 47.—Army Pensions**

##### *Excess of Expenditure over Grant*

56. The Appropriation Account shows excess expenditure of £35,571 over the gross estimate and a surplus of appropriations in aid of £43,146. The Accounting Officer has informed me that the excess expenditure was incurred because there were considerable difficulties in paying pensions and in accounting for the Army Pensions Vote during 1979. As a result of computer difficulties, including a shortage of skilled computer staff, precise figures of monthly expenditure on cashed warrants were not available throughout the second half of the year. The withdrawal of postal services in the first half of the year seriously disrupted the distribution of pension warrants and distorted the monthly pattern of expenditure for almost the entire year. In this connection the value of the warrants cashed in November/December exceeded the value of warrants issued in October/November by £197,000. The Accounting Officer added that a firm of consultants had been engaged to resolve a number of difficulties in connection with the computer and that, as a separate measure, arrangements were being made to introduce certain organisational changes designed to improve control.

#### **Vote 50.—Social Welfare**

##### *Social Assistance and Social Insurance*

57. The Department of Posts and Telegraphs acts as agent for the Department of Social Welfare in paying certain categories of social assistance and social insurance benefits. Social assistance payments are chargeable to the Vote for Social Welfare and social insurance benefit payments are charged to the Social Insurance Fund. I have been informed that due to the postal strike there was a delay in furnishing monthly accounts to the Department of Social Welfare. As a result of this delay the figures for expenditure on the following services included in the Appropriation Account, as indicated by a note to the Account, have had to be estimated:—

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

G.—Old Age Pensions (Non-Contributory)

H.—Children's Allowances

J.—Widows' and Orphans' Non-Contributory Pensions

L.—Social Assistance Allowances

In the circumstances I have accepted these estimated figures as representing the charges to the subheads concerned subject to any adjustments which may subsequently be found necessary.

58. Owing to the disruption of the postal service and the closure of many post offices it was not found possible to effect payment of pensions and allowances in the normal way by means of orders payable at post offices. To overcome this difficulty arrangements were made for the payment of these pensions and allowances through branches of the Society of St. Vincent De Paul which was funded for this purpose by the Department of Posts and Telegraphs on an imprest basis out of moneys provided by the Department of Social Welfare. I have not yet had an opportunity of examining the accounting and control arrangements relating to these payments.

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

59. 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 insurance benefits.

The Department of Social Welfare accepts post-dated cheques in payment of arrears of social insurance contributions from employers found to have breached the provisions of the Social Welfare Acts by failing to pay over such contributions as they fall due. In the course of audit it was noted that post-dated cheques on hands in August 1979 amounted to £833,000 and that 225 of these to a value of £190,000 had not been lodged to the account of the Social Insurance Fund although they had matured for payment.

The Accounting Officer informed me that post-dated cheques are normally lodged as they mature, but an increased workload in the Accounts Branch arising from the non-availability of insurance stamps during the postal strike resulted in the cheques in question not being lodged on the dates they fell due. He stated that all negotiable cheques on hands had since been lodged. Of the matured cheques on hands in August 1979, 31 were subsequently returned unpaid by the bank and have been referred to the Inspection Branch for investigation as is the normal practice. The value of post-dated cheques held had decreased from £833,000 at August 1979 to £408,000 at April 1980. The Accounting Officer also stated that the facility granted to some employers to pay arrears of contributions by instalments or by post-dated cheques had generally been limited to a period not exceeding six months. With effect from early 1978 this was extended to a period not



exceeding twelve months and this extension, which still applies, was considered necessary as the best method of securing payment in particular cases. Facilities to pay arrears over periods in excess of twelve months have been afforded in very exceptional cases.

The Accounting Officer added that the cessation of the flat rate system of payment of contributions should result in instalment arrangements being phased out over the next few years.

60. It was noted in the course of audit that pension renewal books continued to issue to the post office of payment in the case of an old age pensioner (contributory) subsequent to May 1976 when notification of his death had been received by the Department and that it was later established that pension orders to a total value of £2,462 in the name of the deceased pensioner had been irregularly encashed in respect of the period to 29 September 1978. As failure to terminate the issue of pension renewal books on receipt of notification of a pensioner's death indicates a weakness in departmental control procedures I have sought the observations of the Accounting Officer on the matter.

61. I have been informed that recorded overpayments of benefits from the Social Insurance Fund during 1979 amounted to some £785,000 and of that sum the Department attributed £133,235 to fraud or suspected fraud by claimants.

81 individuals were prosecuted for irregularly obtaining or attempting to obtain benefits and convictions were secured in 75 cases. Overpayments of benefits from the Fund outstanding at 31 December 1979 were of the order of £2,065,000 compared with £1,517,000 at 31 December 1978.

62. I have been informed that 48 employers were prosecuted for failure to comply with the provisions of the Social Welfare Acts and convictions were secured in 46 cases.

63. I have been informed that 263 cases were referred to the Chief State Solicitor for institution of civil proceedings for the recovery of arrears of contributions due by employers who failed to comply with the provisions of the Social Welfare Acts. I have also been informed that civil proceedings were completed during the year in 44 cases and that decrees in favour of the Minister for Social Welfare were obtained in 43 cases, the total amount of decrees being £14,906.

#### *Overpayments of Social Assistance*

64. I have been furnished with the following information regarding overpayments of social assistance:—

	£
Overpayments not disposed of at 1 January 1979 ... ..	1,215,524
Overpayments recorded for recovery in 1979 ... ..	418,262
	<hr/> 1,633,786
<i>Less</i>	£
Sums recovered in cash ... ..	68,912
Sums withheld from current entitlements	146,599
Amounts written off as irrecoverable	80,736
Amounts charged to Losses (Subhead N)	22,763
	<hr/> 319,010
Overpayments not disposed of at 31 December 1979 ... ..	<hr/> £1,314,776

16 individuals were prosecuted for irregularly obtaining or attempting to obtain assistance. Convictions were secured in all cases. Of the £418,262 recorded for recovery in 1979 the Department attributed £277,369 to fraud or suspected fraud by claimants.

### Vote 51.—Health

#### *Subhead G.4.—Grants on behalf of Health Boards to certain other Health Bodies*

65. The charge to the subhead includes £104,348,650 representing grants paid on behalf of Health Boards to Voluntary Hospitals and Joint Board Hospitals. These hospitals are required to furnish monthly reports giving financial and statistical information to the Department as an aid in the calculation of monthly grant payments and the reviewing of approved allocations.

In the course of audit it was noted that a number of hospitals had not furnished monthly reports in respect of 1979 and I accordingly sought the observations of the Accounting Officer on the procedures being followed to monitor the monthly payments and to revise the approved allocations in the absence of these reports.

In regard to the monitoring of grant payments to voluntary hospitals the Accounting Officer has informed me that these are made during the year on the basis of about 85 per cent. of the approved expenditure allocations, revised throughout each financial year to the extent that approval is given to additional expenditure. A further payment is made out of the "balances" subhead (G.5.) in the following year on the basis of the final outcome of expenditure returned by the hospitals or ascertained directly from them. A final payment is made when audited accounts have been examined by the Department. While the submission of



monthly reports is regarded as an essential feature of the Department's overall monitoring programme, it is not entirely essential that they should be available promptly for each month in so far as the payment of grant is concerned because the Department is in a position to obtain by direct contact any necessary information required for the payment of grant instalments if the monthly return is not to hand. The Accounting Officer stated that the monthly reporting system is part of an on-going monitoring programme designed to encourage the hospital authorities to review their expenditure against budget and to ensure that they will be budget conscious. The hospitals are visited regularly by Departmental staff for discussions in relation to the rate of expenditure revealed by the reports of the hospitals and the expenditure/income returns which the hospitals compile for their own management purposes. The importance of submitting the returns required by the Department is impressed on hospital authorities where this is not being satisfactorily dealt with.

The Accounting Officer also stated that some hospital authorities have pleaded staff shortages and pressure of other work as contributing factors for their failure in submitting monthly returns and have referred to difficulties experienced in supplying additional information requested by the Department as compared with the information available in their own expenditure/income returns. These difficulties are being considered in the Department with a view to a revision, if necessary, of the existing monthly financial and statistical returns.

The Accounting Officer further stated that the basis on which the revised allocations were arrived at was as follows:—

- (a) The cost of certain adjustments, e.g. extra pay costs arising from the National Understanding, from special pay awards and from increased prices, was estimated on the basis of the original allocation for 1979, broken down between pay and non-pay headings;
- (b) The provision needed for the revenue costs associated with the opening of new units of accommodation, as appropriate, was estimated by costing the pay and non-pay elements involved;
- (c) The estimates referred to at (a) and (b) were compared with the increases in expenditure of the hospitals, as estimated towards the end of 1979. The necessary information for this purpose and for the purpose of assessing the cost impact of other factors was obtained from the hospitals in the course of meetings which took place in November/December 1979.

The Accounting Officer added that final reconciliation of expenditure reckonable for grant purposes would be made when audited accounts are available and have been examined.

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

25 July, 1980.



PUBLIC SERVICES  
APPROPRIATION ACCOUNTS, 1979

SUMMARY

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)	Appropriations in Aid Realised	Net Expenditure	Expenditure (Gross) compared with Estimate		Appropriations in Aid compared with Estimate		Amount to be surrendered	Exchequer Extra Receipts		No. of Vote
								Surplus	Deficit	More than Estimated	Less than Estimated		Estimated	Realised	
		£	£	£	£	£	£	£	£	£	£	£	£	£	
1	PRESIDENT'S ESTABLISHMENT ... ..	76,000	—	76,000	68,829	—	68,829	7,171	—	—	—	7,171	—	—	1
2	HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY ... ..	4,076,000	—	4,076,000	3,965,130	—	3,965,130	110,870	—	—	—	110,870	200	114	2
3	DEPARTMENT OF THE TAOISEACH ... ..	607,010	—	607,010	576,432	—	576,432	30,578	—	—	—	30,578	—	—	3
4	CENTRAL STATISTICS OFFICE ... ..	4,615,000	150,000	4,465,000	4,546,961	255,639	4,291,322	68,039	—	105,639	—	173,678	—	—	4
5	AN CHOMHAIRLE EALAÍON ... ..	2,340,000	—	2,340,000	2,340,000	—	2,340,000	—	—	—	—	—	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE ... ..	4,349,000	42,000	4,307,000	4,289,462	61,359	4,228,103	59,538	—	19,359	—	78,897	—	—	6
7	COMPTROLLER AND AUDITOR GENERAL ... ..	564,000	93,000	471,000	546,865	112,540	434,325	17,135	—	19,540	—	36,675	—	—	7
8	OFFICE OF THE REVENUE COMMISSIONERS ... ..	35,609,570	4,240,570	31,369,000	35,249,188	4,353,521	30,895,667	360,382	—	112,951	—	473,333	—	189,599	8
9	PUBLIC WORKS AND BUILDINGS ... ..	50,028,020	5,980,010	44,048,010	47,424,890	7,636,890	39,788,000	2,603,130	—	1,656,880	—	4,260,010	—	—	9
10	STATE LABORATORY ... ..	456,000	13,000	443,000	441,488	13,451	428,037	14,512	—	451	—	14,963	—	—	10
11	SECRET SERVICE ... ..	28,000	—	28,000	19,292	—	19,292	8,708	—	—	—	8,708	—	—	11
12	OFFICE OF THE ATTORNEY GENERAL ... ..	1,652,000	14,000	1,638,000	1,613,399	20,808	1,592,591	38,601	—	6,808	—	45,409	—	—	12
13	OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS	476,010	10	476,000	440,736	1,256	439,480	35,274	—	1,246	—	36,520	—	—	13
14	MISCELLANEOUS EXPENSES ... ..	368,000	—	368,000	366,476	—	366,476	1,524	—	—	—	1,524	—	—	14
15	STATIONERY OFFICE ... ..	5,739,000	795,000	4,944,000	5,626,475	841,116	4,785,359	112,525	—	46,116	—	158,641	—	—	15
16	VALUATION AND ORDNANCE SURVEY ... ..	3,169,200	561,200	2,608,000	3,137,583	559,634	2,577,949	31,617	—	—	1,566	30,051	—	—	16
17	RATES ON GOVERNMENT PROPERTY ... ..	5,677,000	1,002,000	4,675,000	5,592,567	971,993	4,620,574	84,433	—	—	30,007	54,426	—	—	17
18	OFFICE OF THE MINISTER FOR THE PUBLIC SERVICE	4,609,000	876,000	3,733,000	4,502,255	880,300	3,621,955	106,745	—	4,300	—	111,045	—	—	18
19	CIVIL SERVICE COMMISSION ... ..	1,664,000	806,000	858,000	1,609,540	815,550	793,990	54,460	—	9,550	—	64,010	—	—	19
20	SUPERANNUATION AND RETIRED ALLOWANCES ... ..	22,394,000	2,853,000	19,541,000	20,004,726	2,768,392	17,236,334	2,389,274	—	—	84,608	2,304,666	—	—	20
21	OFFICE OF THE MINISTER FOR ECONOMIC PLANNING AND DEVELOPMENT ... ..	6,314,010	81,000	6,233,010	6,110,951	65,200	6,045,751	203,059	—	—	15,800	187,259	—	—	21
22	AGRICULTURAL GRANTS ... ..	39,800,000	—	39,800,000	39,800,000	—	39,800,000	—	—	—	—	—	—	—	22
23	OFFICE OF THE MINISTER FOR JUSTICE ... ..	4,604,500	31,500	4,573,000	4,497,808	44,814	4,452,994	106,692	—	13,314	—	120,006	2,125	3,465	23
24	GARDA SÍOCHÁNA ... ..	94,458,300	1,128,300	93,330,000	92,240,126	1,239,614	91,000,512	2,218,174	—	111,314	—	2,329,488	—	—	24
25	PRISONS ... ..	13,527,000	218,000	13,309,000	13,316,750	190,844	13,125,906	210,250	—	—	27,156	183,094	—	—	25
26	COURTS ... ..	3,789,500	255,500	3,534,000	3,705,835	357,353	3,348,482	83,665	—	101,853	—	185,518	16,800	7,512	26
27	LAND REGISTRY AND REGISTRY OF DEEDS ... ..	2,469,000	—	2,469,000	2,375,617	—	2,375,617	93,383	—	—	—	93,383	†2,100,000	‡2,080,934	27
28	CHARITABLE DONATIONS AND BEQUESTS ... ..	61,110	110	61,000	55,822	110	55,712	5,288	—	—	—	5,288	—	—	28
29	ENVIRONMENT ... ..	255,518,020	710,000	254,808,020	248,828,996	669,048	248,159,948	6,689,024	—	—	40,952	6,648,072	—	—	29
30	OFFICE OF THE MINISTER FOR EDUCATION ... ..	34,232,300	174,800	34,057,500	33,494,673	122,595	33,372,078	737,627	—	—	52,205	685,422	—	—	30
31	PRIMARY EDUCATION ... ..	166,809,000	909,000	165,900,000	162,594,730	1,202,173	161,392,557	4,214,270	—	293,173	—	4,507,443	—	—	31
32	SECONDARY EDUCATION ... ..	120,988,000	937,000	120,051,000	119,923,571	1,051,713	118,871,858	1,064,429	—	114,713	—	1,179,142	—	—	32
33	VOCATIONAL EDUCATION ... ..	70,663,500	1,984,000	68,679,500	70,562,106	2,049,327	68,512,779	101,394	—	65,327	—	166,721	—	—	33
34	RESIDENTIAL HOMES AND SPECIAL SCHOOLS ... ..	1,758,200	1,200	1,757,000	1,473,604	596	1,473,008	284,596	—	—	604	283,992	—	—	34
35	HIGHER EDUCATION ... ..	51,609,500	50,500	51,559,000	51,485,473	48,380	51,437,093	124,027	—	—	2,120	121,907	—	—	35
36	NATIONAL GALLERY ... ..	290,000	2,000	288,000	286,811	2,256	284,555	3,189	—	256	—	3,445	—	—	36
37	FISHERIES ... ..	16,112,010	111,000	16,001,010	11,703,167	151,176	11,551,991	4,408,843	—	40,176	—	4,449,019	—	—	37
38	FORESTRY ... ..	23,248,000	5,700,000	17,548,000	22,930,650	6,129,359	16,801,291	317,350	—	429,359	—	746,709	—	21,148	38
39	ROINN NA GAELTACHTA ... ..	9,976,010	18,000	9,958,010	8,331,974	19,953	8,312,021	1,644,036	—	1,953	—	1,645,989	—	3,900	39
40	AGRICULTURE ... ..	186,216,002	38,494,002	147,722,000	183,759,012	43,470,707	140,288,305	2,456,990	—	4,976,705	—	7,433,695	—	—	40
41	LANDS ... ..	11,364,050	2,193,050	9,171,000	10,876,080	1,759,001	9,117,079	487,970	—	—	434,049	53,921	—	—	41
42	LABOUR ... ..	39,810,500	145,500	39,665,000	37,071,777	204,002	36,867,775	2,738,723	—	58,502	—	2,797,225	—	—	42
43	INDUSTRY, COMMERCE AND ENERGY ... ..	183,056,050	3,125,050	179,931,000	181,879,117	3,285,453	178,593,664	1,176,933	—	160,403	—	1,337,336	—	—	43
44	TOURISM AND TRANSPORT ... ..	92,026,000	7,575,000	84,451,000	91,780,579	7,941,953	83,838,626	245,421	—	366,953	—	612,374	—	—	44
45	POSTS AND TELEGRAPHS ... ..	276,906,000	91,018,000	185,888,000	276,287,342	92,826,337	183,461,005	618,658	—	1,808,337	—	2,426,995	18,150,000	16,690,693	45
46	DEFENCE ... ..	128,031,000	12,026,000	116,005,000	125,020,127	12,821,641	112,198,486	3,010,873	—	795,641	—	3,806,514	—	—	46
47	ARMY PENSIONS ... ..	17,732,455	508,455	17,224,000	17,768,026	551,601	17,216,425	—	35,571*	43,146	—	7,575	—	—	47
48	FOREIGN AFFAIRS ... ..	10,040,000	729,000	9,311,000	9,257,359	876,764	8,380,595	782,641	—	147,764	—	930,405	—	—	48
49	INTERNATIONAL CO-OPERATION ... ..	8,322,000	—	8,322,000	7,994,471	—	7,994,471	327,529	—	—	—	327,529	—	60,223	49
50	SOCIAL WELFARE ... ..	393,395,600	14,686,600	378,709,000	390,029,875	14,660,465	375,369,410	3,365,725	—	—	26,135	3,339,590	—	—	50
51	HEALTH ... ..	544,758,000	31,732,000	513,026,000	521,815,731	35,778,159	486,037,572	22,942,269	—	4,046,159	—	26,988,428	—	—	51
52	EMPLOYMENT GUARANTEE FUND ... ..	3,000,000	—	3,000,000	3,000,000	—	3,000,000	—	—	—	—	—	—	—	52
53	REMUNERATION ... ..	7,332,000	—	7,332,000	7,332,000	—	7,332,000	—	—	—	—	—	—	—	53
	TOTAL £	2,966,714,427	231,970,357	2,734,744,070	2,899,952,454	246,813,043	2,653,139,411	66,797,544	35,571	15,557,888	715,202		20,269,125	19,057,588	

\*Subject to sanction of Dáil Éireann to application of surplus appropriations in aid to meet excess expenditure.

†Land Registry Fees (stamps and cash).

‡Do. (cash only).

TOTAL AMOUNT TO BE SURRENDERED £ 81,604,659







# APPROPRIATION ACCOUNTS— PUBLIC SERVICES 1979



## Vote 1

## PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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 ...	£ 61,200	£ 63,579	£ —	£ 2,379
B.—Travelling and Incidental Expenses	7,000	1,853	5,147	—
C.—Post Office Services ... ..	7,800	3,397	4,403	—
TOTAL	£ 76,000	68,829	9,550	2,379
Surplus to be surrendered			£7,171	

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

- A.—A sum of £6,000 was received from the Vote for Remuneration (No. 53).
- B.—Provision was made for travelling expenses in respect of State Visits abroad but none took place in 1979.
- C.—Due to the industrial dispute in the Department of Posts and Telegraphs certain telephone accounts for 1979 were not received for payment during the year.

## EXTRA REMUNERATION

Six officers received allowances for higher duties.

## NOTE

The Account of another Vote includes expenditure of approximately £142 in respect of the remuneration of staff lent, without repayment, to the President's Establishment.

TOMÁS F. Ó COFAIGH,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
22 Aibreán, 1980.

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.*

# HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY

Vote 2

ACCOUNT of the sum expended, in the year ended 31st December, 1979, compared with the sum granted, for the salaries and expenses of the Houses of the Oireachtas, including certain grants-in-aid, and for certain expenses in connection with the European Assembly.

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> £1,031,731				
<i>Supplementary</i> 185,969				
	1,217,700	1,212,839	4,861	—
B.1.—Payment in respect of secretarial assistance for Comhaltai who are not office-holders				
<i>Original</i> £67,000				
<i>Supplementary</i> 4,000				
	71,000	60,650	10,350	—
B.2.—Travelling Expenses of Comhaltai				
<i>Original</i> £290,000				
<i>Supplementary</i> 40,000				
	330,000	280,078	49,922	—
<b>SEANAD ÉIREANN</b>				
C.—Salaries of holders of certain Appointed Offices and Allowances of Seana-dóiri				
<i>Original</i> £248,575				
<i>Supplementary</i> 47,025				
	295,600	290,170	5,430	—
D.—Travelling Expenses of Seanadóiri				
<i>Original</i> £97,000				
<i>Supplementary</i> 8,000				
	105,000	92,160	12,840	—
<b>HOUSES OF THE OIREACHTAS</b>				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas				
<i>Original</i> £906,000				
<i>Supplementary</i> 120,000				
	1,026,000	1,023,059	2,941	—
F.1.—Post Office Services				
<i>Original</i> £309,000				
<i>Less Supplementary</i> 5,304				
	303,696	286,587	17,109	—
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas ... ..				
	38,984	36,285	2,699	—



# Vote 2

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
F.3.—Office Machinery and other Office Supplies ... ..	£ 22,000	£ 18,547	£ 3,453	£ —
F.4.—Entertainment Expenses of Delegation to European Parliament Original £700 Less Supplementary 690	10	—	10	—
F.5.—Expenses of Delegates to the Council of Europe ... ..	32,000	32,566	—	566
G.—Cumann Parlaiminteach na hÉireann —Inter-Parliamentary Activities (Grant-in-Aid) ... ..	25,000	25,000	—	—
H.—Expenses of the Restaurant (Grant-in-Aid) Original £80,000 Supplementary 131,000	211,000	211,000	—	—
I.—Allowances to or in respect of certain Former Members of the Houses of the Oireachtas ... ..	6,000	6,449	—	449
J.—Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid) Original £278,000 Supplementary 32,000	310,000	310,000	—	—
K.—Witnesses' Expenses ... ..	10	15	—	5
L.—Consultancy Services for Joint Committee on State Sponsored Bodies Original £30,000 Less Supplementary 6,000	24,000	23,700	300	—
EUROPEAN ASSEMBLY				
M.—Allowances to the Irish Representatives in the Assembly of the European Communities Original Nil Supplementary £48,000 Do. 10,000	£ 58,000	56,025	1,975	—
TOTAL Original £3,462,000 Supplementary 48,000 Do. 566,000	£ 4,076,000	3,965,130	111,890	1,020

Surplus to be surrendered £110,870



## EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Receipts from sales of Souvenir Postcards of Leinster House ...	52
Fees in respect of appeals to Seanad ... ..	40
Miscellaneous ... ..	22
	<hr/> £114

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

- B.1.—A number of claims for recoupment of secretarial staff salaries to Political Parties were not received in time for payment before the end of the financial year.
- B.2.—Additional sums provided during year to meet anticipated increased rates of travelling and subsistence for Comhaltai were not expended as sanction for the increases was not received before the end of the financial year.
- D.—Additional sums provided during year to meet anticipated increased rates of travelling and subsistence for Seanadóiri were not expended as sanction for the increases was not received before the end of the financial year.
- F.1.—Saving due to delay in receipt of telephone accounts and to decreased use of telephones due to Post Office dispute.
- F.2.—Savings due to cessation of travelling by secretariat to European Parliament Delegation from date of the direct election and saving on contract cleaning of Oireachtas offices in Kildare House partly offset by increased expenditure on books, periodicals, etc.
- F.3.—Expenditure on repairs and service to equipment was less than anticipated.
- F.4.—No proposals were received for the expenditure of this provision.
- I.—The excess was mainly due to the encashment of 1978 payable orders in 1979.
- K.—Expenses of a witness appearing before the Joint Committee on State Sponsored Bodies were charged to this subhead.

## EXTRA REMUNERATION

One officer received a sum of £773 for performing higher duties: two pensioners received fees of £384 and £5,898, respectively, for additional assistance. One officer received an allowance of £259 in respect of duties as a delegate at meetings abroad. Two ushers received amounts of £496 and £585 from Vote 45 for services as night telephonists.

The following payments were made in respect of overtime:—sums ranging from £205 to £2,175 to the Captain of the Guard, the Head Usher, one Stationery Clerk, one Paperkeeper, one Clerical Officer, five Clerical Assistants, fifteen Messengers and one Services Attendant.

The total expenditure on overtime during the year was £21,335.

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

## NOTES

The Accounts of other Votes include expenditure of, approximately, £10,458 in respect of the remuneration of staff lent, without repayment, to the Houses of the Oireachtas.

An *ex-gratia* payment of £17 was made in compensation to an officer in respect of loss of personal property in the course of his official duties (Subhead F.2 (E.109/41/41)).

HOUSES OF THE OIREACHTAS,  
28 Aibreán, 1980.

M. J. HEALY,  
*Accounting Officer.*

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, 1979, 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				
<i>Original</i> £357,000				
<i>Supplementary</i> 40,000				
	397,000	388,456	8,544	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £30,000				
<i>Supplementary</i> 25,000				
	55,000	47,550	7,450	—
C.—Post Office Services ... ..	34,000	23,478	10,522	—
D.—Information and Public Relations Services				
<i>Original</i> £6,000				
<i>Supplementary</i> 85,000				
	91,000	92,248	—	1,248
E.—Pearse Commemoration Projects				
<i>Original</i> £30,000				
<i>Supplementary</i> 10				
	30,010	24,700	5,310	—
TOTAL				
<i>Original</i> £457,000				
<i>Supplementary</i> 10				
<i>Do.</i> 150,000				
	607,010	576,432	31,826	1,248

Surplus to be surrendered £30,578

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

- B.—The saving was due to non-receipt by the end of the year, of certain accounts in connection with the Taoiseach's visit to the US in November, 1979.
- C.—The saving arose from the delay in receiving telephone accounts due to the industrial dispute in the Department of Posts and Telegraphs.
- E.—Expenditure in respect of Pearse Commemoration Projects was less than anticipated during 1979.

## EXTRA REMUNERATION

The following payments were made in respect of overtime:—a sum of £369 to an Administrative Officer; sums of £202 and £733 to two Staff Officers; sums of £209 and £338 to two Clerical Officers and a sum of £334 to one Clerical Assistant.

The total expenditure on overtime during the year was £3,339.

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



## NOTE

The Account includes a sum of £7,716 spent on the purchase of gifts for presentation by the Taoiseach (Mr. S. Ó Loinsigh) to foreign dignitaries (S. 109/2/74 and S. 109/3/79).

D. Ó. SÚILLEABHÁIN,  
*Accounting Officer.*

DEPARTMENT OF THE TAOISEACH,  
22 Aibreán, 1980.

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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 4

## CENTRAL STATISTICS OFFICE

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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 ...	2,097,000	2,190,680	—	93,680
B.1.—Travelling and Incidental Expenses	107,000	92,054	14,946	—
B.2.—Office Machinery and other Office Supplies ... ..	88,000	76,464	11,536	—
C.—Post Office Services ... ..	89,000	57,806	31,194	—
D.—Collection of Statistics ... ..	2,234,000	2,129,957	104,043	—
GROSS TOTAL	£ 4,615,000	4,546,961	161,719	93,680
			Surplus of Gross Estimate over Expenditure £68,039	
	Estimated	Realised	Surplus of Appropriations in Aid realised £105,639	
E.— <i>Deduct—</i> Appropriations in Aid	150,000	255,639		
NET TOTAL	£ 4,465,000	4,291,322	Total Surplus to be surrendered £173,678	

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

- B.1.—The saving was on staff travelling expenses which were less than anticipated.
- B.2.—The saving was on purchases of general office supplies which were less than expected.
- C.—The saving arose because accounts for the full year in respect of telephones and telephonists' services were not received for payment.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. European Economic Community receipts ... ..	145,000	244,277
2. Miscellaneous ... ..	5,000	11,362
	£150,000	£255,639

1. The increase was due to payments being made by the EEC earlier than had been expected.
2. Receipts in respect of statistical information supplied (£5,426) are difficult to estimate accurately. An amount of £5,935 was recovered in respect of an officer on loan to the Higher Education Authority.

## EXTRA REMUNERATION

One Assistant Principal and two Executive Officers received £225, £251 and £302, respectively, for higher duties. Six Clerical Officers received £290 each for special duties.

The following payments were made in respect of overtime:— a sum of £546 to one Higher Executive Officer; sums ranging from £303 to £781 to four Executive Officers; sums of £274 and £281 to two Staff Officers; sums ranging from £233 to £398 to nineteen Clerical Officers; sums ranging from £201 to £502 to ten Clerical Assistants; sums ranging from £242 to £794 to ten Messengers; sums of £239 and £299 to two Services Attendants; a sum of £678 to one Paperkeeper.

The total expenditure on overtime for the year was £35,066.

One hundred and fifty-two officers received a total of £4,755 for task work. Seventy-three of these officers also received overtime.

The total number of officers who received extra remuneration was three hundred and eighty-five.

## NOTE

This Account includes expenditure of £7,422 in respect of an officer on loan, without repayment, to another Department.

THOMAS P. LINEHAN,  
*Accounting Officer.*

CENTRAL STATISTICS OFFICE,  
29 Aibreán, 1980.

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 5**

**AN CHOMHAIRLE EALAÍON**

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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> £1,750,000				
<i>Supplementary</i> 500,000				
<i>Do.</i> 90,000				
£ 2,340,000	£ 2,340,000	2,340,000	—	—

D. Ó SÚILLEABHÁIN.  
*Accounting Officer.*

DEPARTMENT OF THE TAOISEACH,  
19 Feabhra, 1980.

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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	1,864,000	1,833,868	30,132	—
A.2.—Consultancy Services ... ..	25,000	24,566	434	—
B.1.—Travelling and Incidental Expenses	157,000	167,082	—	10,082
B.2.—Office Machinery and other Office Supplies ... ..	80,000	103,271	—	23,271
C.—Post Office Services ... ..	981,000	981,312	—	312
D.—Management of Government Stocks	1,168,000	1,126,295	41,705	—
E.—National Savings Committee ...	74,000	53,068	20,932	—
GROSS TOTAL	£ 4,349,000	4,289,462	93,203	33,665
			Surplus of Gross Estimate over Expenditure £59,538	
	Estimated	Realised	Surplus of Appropriations in Aid realised £19,559	
Deduct— F.—Appropriations in Aid	42,000	61,359		
NET TOTAL	£ 4,307,000	4,228,103	Total Surplus to be surrendered £78,897	

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

- A.1.—The sum of £398,000 was received from the Vote for Remuneration (No. 53).
- B.1.—The excess was due mainly to increases in the extent and cost of travelling and subsistence.
- B.2.—The excess was due mainly to increased computer programming requirements and to the unforeseen need for additional office machinery and supplies.
- E.—The saving arose because the request from the Department of Posts and Telegraphs for recoupment of the salaries of staff on loan to the Committee, for one quarter, was not received in time for payment in the year of account.



## Vote 6

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recoupment of salaries, etc., of officers on secondment ...	10,000	23,079
2. Recoupment of certain travelling expenses and subsistence allowances from the EEC, etc. ... ..	32,000	38,259
3. Miscellaneous ... ..	—	21
	<u>£42,000</u>	<u>£61,359</u>

1. Recoupment of the salaries of two officers on loan was not provided for in the estimate.
2. Receipts were greater than anticipated due mainly to the increased extent of travel to EEC meetings.

### EXTRA REMUNERATION

Eight officers received allowances ranging from £228 to £524 in respect of duties as delegates at meetings abroad.

One hundred and two officers received sums varying from £206 to £2,876 for performance of overtime.

The total expenditure on overtime was £87,044.

The total number of officers who received extra remuneration was two hundred and forty-six.

### NOTES

A sum of £7,970 was charged to Subhead A.1 in respect of the salary of the Secretary of the Savings Committee.

An *ex-gratia* payment of £15 was made to an officer in respect of damage to personal property in the course of official duties.

This account includes expenditure of £8,981 in respect of the remuneration of an officer on loan, without repayment, to another Department.

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, 1979

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1979
National Savings Committee	1955/56	£ 555,369

TOMÁS F. Ó COFAIGH,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
28 Aibreán, 1980.

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, 1979, 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 ...	£ 515,000	£ 499,791	£ 15,209	£ —
B.—Travelling and Incidental Expenses	45,000	44,462	538	—
C.—Post Office Services ... ..	4,000	2,612	1,388	—
GROSS TOTAL	£ 564,000	546,865	17,135	—
			Surplus of Gross Estimate over Expenditure £17,135	
	Estimated	Realised		
Deduct— D.—Appropriations in Aid	93,000	112,540		Surplus of Appropriations in Aid realised £19,540
NET TOTAL	£ 471,000	434,325		Total Surplus to be surrendered £36,675

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 arrears of salary increases falling due in 1979. In addition to the amount charged to the subhead, £65,000, received from the Vote for Remuneration (No. 53), was also spent on salaries.

B.—Casual variation.

C.—Saving due to the non-receipt of certain accounts for 1979 due to an industrial dispute in the Department of Posts and Telegraphs.

APPROPRIATIONS IN AID

D.—Surplus due to higher audit fees and audit fees provided for in 1978 being received in 1979.

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

30th April, 1980.

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 8

# OFFICE OF THE REVENUE COMMISSIONERS

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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	29,349,000	29,357,892	—	8,892
A.2.—Consultancy Services ... ..	1,000	—	1,000	—
B.1.—Travelling and Incidental Expenses	959,900	1,301,840	—	341,940
B.2.—Office Machinery and other Office Supplies ... ..	2,041,160	1,727,503	313,657	—
C.—Post Office Services ... ..	2,550,000	2,306,913	243,087	—
D.—Machinery and Equipment for Security Printing and Samping ... ..	275,000	216,259	58,741	—
E.—Motor Vehicles ... ..	165,500	120,112	45,388	—
F.—Law Charges, Fees and Rewards ...	155,000	115,041	39,959	—
G.—Compensation and Losses ... ..	10	2,604	—	2,594
H.—Expenses in connection with International Organisations ... ..	113,000	101,024	11,976	—
<b>GROSS TOTAL</b>	<b>£ 35,609,570</b>	<b>35,249,188</b>	<b>713,808</b>	<b>353,426</b>
			Surplus of Gross Estimate over Expenditure £360,382	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £112,951	
I.—Appropriations in Aid	4,240,570	4,353,521		
<b>NET TOTAL</b>	<b>£ 31,369,000</b>	<b>30,895,667</b>	Total Surplus to be surrendered £473,333	

## EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Interest on revenue receipts held in deposit accounts	—	189,599

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

- A.1.—A sum of £3,392,000 was received from the Vote for Remuneration (No. 53).
- A.2.—This was a token estimate and there was no expenditure.
- B.1.—Excess was due mainly to increases in the extent and cost of traveling, subsistence and removals, and to increased expenditure on advertisements, tuition fees and publications. The excess was partly offset by savings on uniforms, security services and revenue instruments. Charges to this subhead include *ex-gratia* payments in four cases amounting to £83 as compensation for personal property damaged or lost in the course of employment and medical expenses due to injuries received while on official duty (E.109/41/41). An *ex-gratia* payment of £1,000 was made in one case in respect of loss of overtime earnings due to injuries received in a shooting incident while on official duty on the land frontier (E.109/65/70).
- B.2.—The saving was due mainly to expenditure on computer rental and equipment, and cost of Post Office lines being less than anticipated.
- C.—The saving was due to the non-receipt of telephone accounts.
- D.—The saving was due mainly to the decision not to proceed with the proposed purchase of a new photogravure printing machine, and to expenditure on dies and plates being less than anticipated. The saving was partly offset by increased expenditure on stamps printed commercially.
- E.—The saving was due mainly to the non-delivery of nine cars and of radio telephone equipment. The saving was partly offset by increased expenditure on repairs, spares and petrol and on the hire of vehicles.
- F.—The saving was due mainly to expenditure on the legal enforcement of collection of arrears of taxes being less than anticipated. The saving was partly offset by increased expenditure on the carriage and storage of seizures, on costs against the Department and on travelling, subsistence and allowances for members of the Investigation Branch, Customs and Excise.
- G.—Compensation amounting to £2,500 was paid in one case involving personal injury while on official duty and £104 in one case in respect of an accident involving an official car (E.112/2/80 and S.48/18/49).
- H.—The saving was due mainly to the non-receipt of the account in respect of subscription to the International Union for the Publication of Customs Tariffs, and to expenditure on EEC travel and subsistence being less than anticipated. The saving was partly offset by increased expenditure arising out of membership of the Customs Co-operation Council.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for services relating to pay-related Social Insurance Scheme	3,285,000	3,285,000
2. Receipts for printing services relating to Social Insurance ...	65,000	65,000
3. Receipts for printing services relating to Post Office ...	248,000	248,000
4. Moneys received for special attendance of officers ... ..	165,000	186,662
5. Fines, forfeitures, law costs recovered ... ..	305,000	358,105
6. Proceeds of customs sales ... ..	75,000	124,583
7. Miscellaneous ... ..	97,570	86,171
	<hr/> £4,240,570	<hr/> £4,353,521



## Vote 8

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 EEC ...	51,631
General lighthouse fund ... ..	6,380
Sale of official cars ... ..	3,994
Recovery of salary of officers on loan ... ..	3,278
Bill of entry receipts ... ..	3,238
Statistical returns ... ..	3,218
Merchant shipping fees ... ..	923
Rent of official premises ... ..	553
Test bets ... ..	541
Scrivenery fees ... ..	170
Unclassified items ... ..	12,245
	<hr/>
	£86,171

### EXTRA REMUNERATION

Twenty-three members of the Customs and Excise staff received allowances varying from £242 to £825 while engaged on investigation duty.

One thousand, one hundred and sixty-one members of the Customs and Excise staff, one thousand, two hundred and thirteen members of the Taxes staff, seven hundred and twenty-eight members of the General Service staff and seventy members of the Stamping Branch staff received amounts varying from £201 to £6,073 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 £2,810,583 and the total number of staff engaged on overtime was five thousand and twenty-eight.

Two Higher Executive Officers received allowances of £278 and £470 respectively for performing higher duties. Ten Executive Officers received allowances varying from £313 to £537 for performing higher duties. Three Clerical Officers received allowances of £237, £240 and £488, respectively, for performing higher duties. Two Legal Clerks received allowances of £282 and £284, respectively, for performing higher duties. One Law Clerk received an allowance of £242 for performing higher duties. Two Female Stamper/Tellers received allowances of £236 and £336, respectively, for performing higher duties. One Staff Officer received a gratuity of £300 for performing extra duties. One Tax Officer received a gratuity of £242 for performing extra duties. One Clerical Assistant received a gratuity of £300 for performing extra duties.

### NOTES

This account includes expenditure of £17,123 in respect of staff on loan, without repayment, to other Departments; £26,699 in respect of staff on loan, without repayment, to the EEC and £6,372 in respect of staff on loan, without repayment, to the Institute of Public Administration. The accounts of other Departments include expenditure of £15,005 in respect of staff on loan, without repayment, to this Office.

OÍFÍG NA GCOIMISINEIRÍ IONCAIM,  
30 Aibreán, 1980.

J. F. RICHARDSON,  
*Accounting Officer.*

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.*

VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS AND OFFICES  
DURING THE YEAR ENDED 31ST DECEMBER, 1979, WITHOUT REPAYMENT.

Number of Vote	Department	Amount
44	Tourism and Transport ... ..	£ 4,300
30	Education ... ..	3,648
23	Justice ... ..	447
	TOTAL £	8,395



## Vote 9

## PUBLIC WORKS AND BUILDINGS

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1979, compared with the sum granted, for the salaries and expenses of the Office of Public Works; for certain domestic expenses; 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 Allowances	5,704,000	5,824,701	—	120,701
A.2.—Consultancy Services ... ..	5,000	264	4,736	—
A.3.—President's Household Staff: Wages and Allowances				
<i>Original</i> Nil				
<i>Supplementary</i> £25,000	25,000	15,809	9,191	—
B.1.—Office of Public Works: Travelling and Incidental Expenses	700,000	729,046	—	29,046
B.2.—Office Machinery and other Office Supplies ... ..	59,000	64,719	—	5,719
C.—Post Office Services ... ..	198,000	139,917	58,083	—
D.—Purchase of Sites and Buildings ...	3,790,000	1,264,449	2,525,551	—
E.—New Works, Alterations and Additions	11,586,000	9,236,469	2,349,531	—
F.1.—Maintenance and Supplies				
<i>Original</i> £7,186,000				
<i>Less Supplementary</i> 24,990				
	7,161,010	8,725,780	—	1,564,770
F.2.—Furniture, Fittings and Utensils ...	940,000	1,221,150	—	281,150
F.3.—Rents, Rates, etc. ... ..	6,500,000	5,720,327	779,673	—
F.4.—Fuel, Light, Water, Cleaning Materials, etc. ... ..	2,930,000	2,891,737	38,263	—
F.5.—Compensation, etc., arising from Damage to the Property of External Governments ... ..	10	21,632	—	21,622
F.6.—Repair of Courthouses ... ..	50,000	89,211	—	39,211
G.1.—Arterial Drainage—Surveys ...	180,000	150,820	29,180	—
G.2.—Arterial Drainage—Construction Works ... ..	4,856,000	4,638,677	217,323	—
G.3.—Arterial Drainage—Maintenance	1,607,000	1,640,810	—	33,810
G.4.—River Fergus Drainage ... ..	1,000	—	1,000	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores ... ..	2,600,000	3,784,474	—	1,184,474
I.—Coast Protection ... ..	101,000	130,397	—	29,397
J.1.—National Monuments ... ..	1,015,000	1,134,501	—	119,501
J.2.—Conservation and Restoration of Holy-cross Abbey (Grant-in-Aid) ...	20,000	—	20,000	—
GROSS TOTAL				
Original £50,028,010				
Supplementary 10				
£	50,028,020	47,424,890	6,032,531	3,429,401
			Surplus of Gross Estimate over Expenditure £2,603,130	
	Estimated	Realised		
Deduct—				
K.—Appropriations in Aid	5,980,010	7,636,890		Surplus of Appropriations in Aid realised £1,656,880
NET TOTAL				
Original £44,048,000				
Supplementary 10				
£	44,048,010	39,788,000		Total Surplus to be surrendered £4,260,010

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

- A.1.—There were increases in pay not provided for in the estimate.  
A.2.—The expenditure for which provision was made did not arise.  
A.3.—The estimate for this new service was tentative.  
B.1.—The excess arose principally on the costs of advertising and, to a lesser extent, on travelling and subsistence.  
B.2.—Requirements generally were greater than expected.  
C.—The postal dispute in 1979 disrupted the receipt of bills for telephone service.  
D.—It was not found possible to complete some large purchases for which provision had been made.

The payments in the year were as follows:—

		SERVICE	AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
REVENUE COMMISSIONERS			£	
Monaghan	:	Castleblaney —site (purchase price) ... ..	20,000	S.102/6/26
	:	Clones—premises (purchase price) ... ..	70,000	S.2/27/36



# Vote 9

			£	
COMMISSIONEERS OF PUBLIC WORKS				
Donegal	:	Glenveagh Estate—lands (fifth instalment) ... ..	50,854	S.102/7/74
Galway	:	Cloonigny—sites (purchase price)	3,000	S.200/7/79
Kerry	:	Killarney National Park— Ross Island, Ross Castle, Killarney House and lands of Demesne, Reen. Bunrower and Lower Lake (first moiety of £225,000 of balance less £150,000 contribution by Bord Fáilte, plus £450 contribution towards cost of set of maps)	75,450	S.43/6/32
Leitrim	:	Drumsna—plot (balance) ... ..	2,475	S.50/1/67
Offaly	:	Clonmacnoise—site and premises (deposit) ... ..	5,250	S.102/6/26
Wexford	:	Ballycrane—site (purchase price and legal costs) ... ..	10,218	S.102/6/26
DEPARTMENT OF JUSTICE				
Dublin	:	Irish Life Centre—fifth floor, Block I (purchase of leasehold interest)	68,000	S.2/15/78
Garda Síochána— Cork	:	Ballingeary—site (balance and legal costs) ... ..	4,670	(dated 29 June, 1978)
	:	Doneraile—landlord's interest (purchase price and professional costs)	418	S.102/6/26
	:	Gurranebraher—site (purchase price and legal costs) ... ..	31,825	S.102/6/26
	:	Mayfield—site (purchase price and professional costs) ... ..	42,065	(dated 16 May, 1978)
	:	Ringmahon—site (balance) ...	11,250	S.14/6/60
Galway	:	Mill St., Galway—site (purchase price) ... ..	177,500	S.14/41/28
	:	Mountbellew—landlord's interest (deposit) ... ..	1,525	S.102/6/26
	:	Oughterard—premises (purchase price) ... ..	52,500	S.14/3/43
	:	Spiddal—site (balance) ... ..	2,513	S.102/12/45
	:	Tuam—site (balance) ... ..	20,250	S.14/11/25
Kildare	:	Carbury—fee simple interest (part balance) ... ..	3,625	S.102/6/26
Leitrim	:	Mohill—fee simple interest (balance and legal costs) ... ..	154	S.102/6/26
Limerick	:	Patrickswell—site (purchase price)	12,000	S.102/6/26
Longford	:	Longford—fee simple interest (balance, etc.) ... ..	5,420	S.102/6/26
Mayo	:	Belmullet—site (purchase price)	12,000	S.102/6/26
	:	Westport—site (deposit) ... ..	6,500	S.102/6/26
Meath	:	Laytown—site (balance) ... ..	10,800	(dated 3 October, 1978)

# Vote 9

		£	
Tipperary	: Holycross—site (purchase price)	2,000	S.102/6/26
Waterford	: Lismore—site (purchase price) ...	5,000	S.102/6/26
Wicklow	: Blessington—plot (deposit) ...	100	S.102/6/26
DEPARTMENT OF EDUCATION			
Dublin	: No. 5 Kildare St.—leasehold interest (balance) ... ..	52,500	S.2/32/46
DEPARTMENT OF TOURISM AND TRANSPORT			
Cork	: No. 52 South Mall—landlord's interest (deposit) ... ..	875	S.102/6/26
DEPARTMENT OF FOREIGN AFFAIRS			
Kenya	: Nairobi—Ambassador's residence—(deposit and bank charges)	23,243	S.2/2/79
	Do. First Secretary's residence—(deposit and bank charges)	13,013	S.2/2/79
DEPARTMENT OF SOCIAL WELFARE			
Dublin	: 19-22 Cumberland St.—landlord's interest (purchase price) ... ..	83,562	S.2/17/54
	: Finglas—site (purchase price) ...	47,000	S.102/6/26
Galway	: Claddagh—premises (purchase price)	49,999	S.102/6/26
SUNDRY DEPARTMENTS			
Dublin	: Apollo House, Tara St. (part)—leasehold interest (balance) ...	112,500	(dated 3 August, 1978)
	: Waterford St.—site (deposit) ...	90,000	S.2/9/77
Kilkenny	: Old Callan Road, Kilkenny—site (balance) ... ..	13,266	S.2/13/75
Roscommon	: Cootehall—premises and site (purchase price) ... ..	13,000	S.102/6/26
Sligo	: Cranmore Road, Sligo—site (balance) ... ..	26,250	S.2/2/78
Tipperary	: Stradavoher—site (balance) ...	3,750	S.2/23/75
Waterford	: The Glen, Waterford—site (deposit)	14,250	S.2/13/74
Wicklow	: Arklow—site (purchase price) ...	13,750	(dated 4 May, 1978)
MINOR TRANSACTIONS, BALANCES, ETC.		129	S.102/6/26

E.—Progress on some projects was slower than expected particularly on account of the prolonged bad weather at the beginning of the year. Details of expenditure, Department by Department, are at page 26.

F.1.—Mainly as a result of requirements generally being greater than expected and of pay increases not provided for in the estimate. Details of expenditure, Department by Department, are at page 27.



## Vote 9

F.2.—Mainly as a result of requirements generally being greater than expected and of pay increases not provided for in the estimate. Details of expenditure, Department by Department, are at page 27. The value of stocks held at the Central Furniture Stores on 31st December, 1979 amounted to £315,000, approximately.

F.3.—The saving arose on the rents of diplomatic missions abroad which are paid in the first instance by the Department of Foreign Affairs. Details of expenditure, Department by Department, are at page 27.

F.4.—There were difficulties and delays in obtaining supplies of fuel in the earlier part of the year. Details of expenditure, Department by Department, are at page 27.

F.5.—The expenditure for which only a token provision was made did in fact arise.

F.6.—Requirements were somewhat greater than expected.

G.1.—It was not possible to carry out the full planned programme of work principally due to a shortage of engineers and of engineering technicians.

In addition to the charge against the subhead, engineering stores were supplied and services rendered by plant and machinery to the value of £12,796.

G.2.—Partly from the prolonged bad weather at the beginning of the year and partly from unavoidable delays (stemming from legal difficulties) in commencing work on a major new bridge.

In addition to the charge 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 . . . . .	650,139
	Maigue . . . . .	527,202
	Corrib/Mask/Robe . . . . .	451,509

Credits in respect of transfers of materials, etc., from the Corrib-Headford, the Moy and the Killimor Drainage Schemes amounted to £1,191, £5 and £2, respectively, and credits in respect of transfers from the Shannon Embankment scheme amounted to £497.

G.3.—As a result of pay increases not provided for in the estimate.

G.4.—The service for which provision was made did not in fact arise.

H.—More machinery, etc., than provided for had to be purchased to meet the needs of the accelerated drainage programme and there were pay increases not provided for in the estimate. The value of stocks held at the Central Engineering Workshop amounted to £425,000.

I.—Mainly from the necessity for extra work not foreseen when the estimate was prepared.

J.1.—Partly as a result of requirements generally being greater than expected and partly as a result of pay increases not provided for in the estimate.

J.2.—The final account, in the absence of which further issues could not be made, was not received during the year.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Rents (including receipts from lettings of sporting and fishing rights, etc.) . . . . .	460,000	599,166
2. Charges at harbours, parks, etc. . . . .	520,000	733,896

## Vote 9

	Estimated	Realised
	£	£
3. Sales of property ... ..	60,000	63,281
4. Recoveries from the Department of Posts and Telegraphs for services carried out on repayment terms ... ..	1,800,000	2,499,586
5. Recoveries from other Departments, etc., for services carried out on repayment terms ... ..	830,000	1,050,003
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) ... ..	1,890,000	1,641,189
7. Recoveries from EEC in connection with certain arterial drainage operations ... ..	10	480,000
8. Fees, etc., in connection with the operation of the Local Loans Fund	280,000	431,084
9. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc. ... ..	140,000	138,685
	£5,980,010	£7,636,890

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.
4. Agency Fee in respect of 1979, in addition to Agency Fee in respect of 1978, was received during the year.
5. Receipts were greater than expected. They were derived as follows:—

Department of Social Welfare, £727,550; Córas Iompair Éireann, £22,679; UCD, £71,987; Incorporated Law Society, £1,717; Bar Council, £1,055; in respect of Holycross Abbey work, £25,000; in respect of services rendered by Central Engineering Workshops and Stores, £37,110; by Central Furniture Stores, £2,437; by Dún Laoghaire Harbour Workshops, £10,452; by Drainage Stores, £6,891; Department of the Environment, £3,063; An Bord Pleanála, £17,201; Mayo County Committee of Agriculture, £2,362; Agency Fee, £109,784; sundry, £10,715.

6. Some receipts which were due in 1979 were not received until 1980.
7. A token estimate only had to be included for this new service.
8. There were more new loans than expected.
9. The receipts were derived as follows:—

Sales of produce and surplus stores, £47,373; hire of plant, £25,233; works done for other parties, £12,595; licences, football pavilions, etc., Phoenix Park, £3,356; refund of wages of employees on Shannon Navigation, £13,368; storage, etc., of boats at Dún Laoghaire and Howth Harbours, £383; sale of postcards, maps, photos, etc., £5,777; in respect of services of heating, lighting, etc., £4,027; compensation for damage, £15,587; sundry, £10,986.

### EXTRA REMUNERATION

An Engineer Grade I (Electrical and Heating) received fees for professional services.

One hundred and seventy-six officers received overtime payments totalling £51,526 which included sums ranging from £2,521 to £618 paid to three Higher Executive Officers, sums ranging from £1,161 to £213 paid to seven Executive Officers, sums ranging from £617 to £223 paid to ten Staff Officers, sums ranging from £957 to £213 paid to fifteen Clerical Officers, sums ranging from £668 to



## Vote 9

£205 paid to fifteen Clerical Assistants, sums ranging from £1,080 to £818 paid to five Technical Assistants (Furniture Division), sums ranging from £575 to £457 paid to five Senior Engineering Draughtsmen, sums ranging from £495 to £382 paid to three Engineering Draughtsmen, sums ranging from £1,678 to £219 paid to nine Messengers, a sum of £936 paid to a Cleaner (Male), and a sum of £1,213 paid to the Clerk in Charge, Mechanical Engineering Services.

Two officers received payments for extra attendance. Of them, the Assistant to the Works Manager received a sum of £502.

A sum of £250 was paid to an Agricultural Officer of the Department of Agriculture in respect of the performance of extra duties for this Office (S.59/4/65).

### NOTES

1. This Account includes expenditure of £30,545 in respect of staff lent, without repayment, to other Departments.
2. Services rendered to another Department, without repayment, amounted to £450.
3. In accordance with a recommendation of a Rights Commissioner a supplementary lump sum of £4,500 was paid *ex-gratia* to an unestablished employee who was declared redundant (E.157/18/78).
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 £2,595, bringing expenditure to date to £248,199. Subheads D and F.I (S.74/4/74 and S.102/2/75).
5. Expenditure of approximately £173,000 (almost exclusively in respect of fees for professional services) was incurred on a building project which, following a Government decision, did not proceed.
6. A total of £5,517, in sums ranging from £4,078 to £1, was paid, *ex-gratia*, in fifteen cases to contractors in respect of unforeseen increases in their contributions under the Social Welfare Acts (S.9/2/64).
7. Damage amounting to £1,240 was caused by road vehicles in eight instances in the Phoenix Park (S.59/2/53).
8. Losses by accidental fire not covered by insurance were as follows:—
 

	£
Leinster House—Members' Bar and Visitors' Bar ... ..	73,000 (estimated)
Blackrock Garda Station, Co. Dublin ... ..	3,200 ( Do. )
9. Expenditure totalling £9,253 was incurred in connection with research projects at State parks (S.102/18/78).
10. The Account includes sums totalling £1,000 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 £70 (S.98/5/67).
11. Sums totalling £1,080 were paid in settlement of six claims for compensation by land-owners in respect of flooding of lands adjoining the River Blackwater embankment, County Clare (S.50/2/46).
12. Seven cases of malicious damage gave rise to losses amounting to £224, approximately.
13. £150 was paid in settlement of a claim for personal injuries sustained in a fall at Howth Harbour, Co. Dublin. In addition fees of £15 were paid to the claimant's solicitor (S.102/5/57).

14. A sum of £700 was paid out-of-Court in settlement of a claim by an employee for injuries received in the course of his work; sums of £3,165, £2,344 and £238 were paid in respect of legal costs in cases where compensation was paid previously. A sum of £25 was paid for the medical examination of an employee who had indicated his intention of claiming compensation and £21 was paid for attendance at Court on State's behalf of a medical practitioner. (E.112/7/79; E.112/5/78; E.7/1/75 and E.112/2/79).
15. A sum of £50 was paid, *ex-gratia*, in settlement of a claim for loss of profit arising from delays in receiving payment for services rendered (S.9/7/52).
16. The Account includes payments totalling £3,700, approximately, in respect of the work of the National Committee of the International Hydrological Programme, 1975-80 (S.74/14/64).
17. A sum of £300 was paid as a gratuity to an officer of a local authority for duties performed for this Office in relation to a cost benefit analysis of a catchment area proposed to be drained (S.59/4/65).
18. A total of £6,445 was paid, *ex-gratia*, on foot of twenty-seven claims for damage, etc., caused by arterial drainage works. A sum of £130 was paid in settlement of a case of accidental loss (S.59/1/68 and S.102/7/49).
19. Losses of stores to a total value of £476 were written off at eighteen work centres (S.59/2/53).
20. Losses by theft to an estimated value of £283 were written off (S.59/2/53).
21. Arrears of rents amounting to £344 were written off (S.55/2/56 and S.55/3/55).
22. Payments totalling £1,019 were made in ten cases of collisions between State vehicles and other vehicles. Damage to one of the State vehicles amounted to £14 (S.48/3/47).
23. The net expenditure during the year on Post Office buildings charged to Telephone Capital Account amounted to £5,967,095 which included a total of £6,683 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 Cuntasaíochta.*

OIFIG NA NOIBREACHA POIBLÍ,  
29 Aibreán, 1980.

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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.*



## Vote 9

### STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDER-MENTIONED NON-VOTED SERVICES IN THE YEAR ENDED 31ST DECEMBER, 1979

Service	Balance at 1st January, 1979	Receipts, 1979	Payments, 1979	Balance at 31st December, 1979
	£	£	£	£
Marine Works (Ireland) Act, 1902, Maintenance Fund	(Dr) 1,632	5,481	7,726	(Dr) 3,877
Commissioners of Public Works in Ireland (Acceptance of Trusteeship) Act, 1978—Barretstown Castle Trust	(Dr) 36,014	149	18,098	(Dr) 53,963 (a)

(a) 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 Cuntasaíochta.*

OIFIG NA NOIBREACHA POIBLÍ,  
29 Aibreán, 1980.

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

	Departments, etc.	Vote	Expenditure
		£	£
President	...	30,000	3,486
Oireachtas	...	20,000	17,337
Taoiseach	...	100,000	142,910
Finance	...	882,000	216,234
Revenue Commissioners	...	305,000	197,986
Office of Public Works	...	620,000	288,436
Public Service	...	146,000	101,708
Justice	...	1,476,000	1,070,657
Environment	...	20,000	—
Education	...	150,000	208,661
Fisheries and Forestry	...	18,000	12,668
Gaeltacht	...	245,000	262,865
Agriculture	...	489,000	322,951
Industry, Commerce and Energy	...	30,000	22,300
Tourism and Transport	...	48,000	11,092

# Vote 9

Departments, etc.	Vote	Expenditure
	£	£
Posts and Telegraphs ... ..	614,000	425,901
Defence ... ..	52,000	44,152
Foreign Affairs ... ..	455,000	710,029
Social Welfare ... ..	416,000	221,742
Sundry Departments, new buildings ... ..	3,850,000	3,820,488
Other buildings ... ..	1,100,000	698,594
Minor New Works not exceeding £20,000 each ... ..	465,000	309,280
Urgent and Unforeseen Works ... ..	5,000	45,994
Minor balances of expenditure (not provided for above) on works of prior years which may not be completed on 1st January, 1979 ...	50,000	80,998
TOTAL	£11,586,000	£9,236,469

## 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	150,000	182,048	15,000	29,342	—	—	50,000	44,408
Oireachtas	100,000	149,974	15,000	16,199	62,000	62	75,000	92,713
Taoiseach	60,000	110,258	16,000	19,956	176,000	157,977	70,000	54,756
Finance	227,000	406,445	30,000	75,401	300,000	141,480	128,000	151,018
Comptroller and Auditor General	1,000	205	1,000	—	7,000	4,900	1,000	511
Revenue Commissioners	550,000	696,781	75,000	107,348	1,400,000	1,261,400	365,000	413,126
Office of Public Works	2,500,000	2,974,733	40,000	55,314	389,000	865,074	220,000	244,350
Public Service	50,000	72,667	8,000	4,113	148,000	229,194	60,000	65,400
Economic Plan- ning and Development	10,000	1,024	1,000	547	13,000	4,720	5,000	1,670



# Vote 9

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
	£	£	£	£	£	£	£	£
Justice	1,185,000	1,452,137	57,000	60,718	276,000	258,357	501,000	404,901
Environment	80,000	99,727	15,000	25,997	369,000	341,060	45,000	60,991
Education	395,000	414,028	30,000	46,976	304,000	283,797	162,000	201,771
Fisheries and Forestry	33,000	17,871	5,000	3,050	19,000	34,036	35,000	32,666
Gaeltacht	5,000	6,194	2,000	4,779	23,000	27,893	10,000	8,270
Agriculture	450,000	413,514	70,000	59,374	420,000	321,195	460,000	386,123
Lands	80,000	70,871	10,000	15,598	73,000	30,976	70,000	60,697
Labour	60,000	65,445	20,000	50,241	172,000	259,719	50,000	62,505
Industry, Commerce and Energy	60,000	91,714	25,000	25,432	161,000	210,566	50,000	58,085
Tourism and Transport	50,000	58,311	15,000	10,355	65,000	70,064	45,000	52,792
Posts and Telegraphs	450,000	425,494	120,000	176,989	65,000	62,767	48,000	48,201
Defence	90,000	109,258	25,000	69,190	40,000	29,463	40,000	43,889
Foreign Affairs	300,000	563,717	150,000	88,951	1,400,000	517,947	175,000	141,847
Social Welfare	195,000	273,408	30,000	51,842	563,000	485,818	240,000	235,818
Health	55,000	66,980	15,000	8,904	55,000	121,862	25,000	25,229
Unallocated	50,000	2,976	150,000	214,534	—	—	—	—
	7,186,000	8,725,780	940,000	1,221,150	6,500,000	5,720,327	2,930,000	2,891,737
Less Supplementary	24,990	—	—	—	—	—	—	—
TOTAL	£ 7,161,0	8,725,780	940,000	1,221,150	6,500,000	5,720,327	2,930,000	2,891,737

# STATE LABORATORY

Vote 10

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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				
<i>Original</i> £292,000				
<i>Supplementary</i> 60,000				
	352,000	336,932	15,068	—
B.—Travelling and Incidental Expenses	16,300	17,841	—	1,541
C.—Post Office Services ... ..	5,700	4,723	977	—
D.—Apparatus and Chemical Equipment				
<i>Original</i> £75,000				
<i>Supplementary</i> 7,000				
	82,000	81,992	8	—
GROSS TOTAL				
<i>Original</i> £389,000				
<i>Supplementary</i> 67,000				
	£ 456,000	441,488	16,053	1,541
			Surplus of Gross Estimate over Expenditure £14,512	
	Estimated	Realised		
Deduct—				
E.—Appropriations in Aid	13,000	13,451		
			Surplus of Appropriations in Aid realised £451	
NET TOTAL				
<i>Original</i> £376,000				
<i>Supplementary</i> 67,000				
	£ 443,000	428,037		
			Total Surplus to be surrendered £14,963	

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

B.—The excess was due mainly to increases in the extent and cost of travelling and subsistence.

C.—The saving was due to an overestimation.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for various analyses, examinations, tests, etc. ...	6,500	7,877
2. Recoupment of certain travelling expenses ... ..	6,500	5,574
	£13,000	£13,451



## Vote 10

1. Accurate estimation of these receipts is difficult.
2. These receipts, which are refunds from the EEC of the travelling and subsistence expenses of officers attending EEC meetings, are difficult to estimate.

### EXTRA REMUNERATION

Seven Laboratory Technicians and four Attendants received sums varying from £372 to £2,037 in respect of overtime.

The total expenditure on overtime was £14,310.

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

TOMÁS F. Ó COFAIGH,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
28 Aibreán, 1980.

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.*

## SECRET SERVICE

Vote 11

ACCOUNT of the sum expended, in the year ended 31st December, 1979, compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
Secret Service ... ..	£ 28,000	£ 19,292	£ 8,708	£ —

Surplus to be surrendered £8,708

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

TOMÁS F. Ó COFAIGH,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
21 Feabhra, 1980.

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

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



ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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> £862,000				
<i>Supplementary</i> 180,000				
	1,042,000	1,019,300	22,700	—
B.—Travelling and Incidental Expenses	27,400	30,304	—	2,904
C.—Post Office Services ... ..	16,000	16,691	—	691
D.—Fees to Counsel				
<i>Original</i> £107,000				
<i>Supplementary</i> 145,000				
	252,000	262,906	—	10,906
E.—General Law Expenses				
<i>Original</i> £75,000				
<i>Supplementary</i> 82,000				
	157,000	135,937	21,063	—
F.—Defence of Public Servants ... ..	10,000	661	9,339	—
G.—Law Reform Commission				
<i>Original</i> £141,600				
<i>Supplementary</i> 6,000				
	147,600	147,600	—	—
GROSS TOTAL				
<i>Original</i> £1,239,000				
<i>Supplementary</i> 413,000				
	£ 1,652,000	1,613,399	53,102	14,501
			Surplus of Gross Estimate over Expenditure £38,601	
	Estimated	Realised		
Deduct—				
H.—Appropriations in Aid	14,000	20,808		
			Surplus of Appropriations in Aid realised £6,808	
NET TOTAL				
<i>Original</i> £1,225,000				
<i>Supplementary</i> 413,000				
	£ 1,638,000	1,592,591	Total Surplus to be surrendered £45,409	

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

- B.—The excess was incurred by reason of the increased travel by legal staff in attending Conventions and other international and EEC meetings.
- E.—The saving was due mainly to the non-payment of the balance of costs to the solicitor for the Tribunal inquiring into the Whiddy Disaster. Agreement could not be reached thereon before the end of the year.
- F.—The provision is necessarily conjectural.

## APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Costs and fees recovered by the Chief State Solicitor, etc.	... ..	12,000	16,808
2. Receipts from the Department of Posts and Telegraphs	... ..	2,000	4,000
		<u>£14,000</u>	<u>£20,808</u>

1. It is difficult to estimate with any accuracy monies recoverable by way of costs awarded to the State.
2. Receipts from the Department of Posts and Telegraphs, proper to the year 1978, were received in 1979.

## EXTRA REMUNERATION

One officer received an allowance of £275 in respect of duties as a delegate at meetings abroad. One Clerical Officer, one Staff Officer and one Executive Officer received amounts ranging from £307 to £434, for special or higher duties.

The following payments were made in respect of overtime:—sums ranging from £201 to £1,239 to one Senior Legal Clerk, eleven Clerical Assistants, one Legal Clerk, two Messengers and one Law Clerk.

The total expenditure on overtime for the year was £9,393.

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

D. QUIGLEY,  
*Accounting Officer.*

OFFICE OF THE ATTORNEY GENERAL,  
22 Aibreán, 1980.

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 13 OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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 ...	£ 99,900	£ 105,594	£ —	£ 5,694
B.—Travelling and Incidental Expenses	7,110	8,064	—	954
C.—Post Office Services ... ..	4,000	2,744	1,256	—
D.—Fees to Counsel ... ..	350,000	317,578	32,422	—
E.—General Law Expenses ... ..	15,000	6,756	8,244	—
GROSS TOTAL	£ 476,010	440,736	41,922	6,648
			Surplus of Gross Estimate over Expenditure £35,274	
	Estimated	Realised		
Deduct— F.—Appropriations in Aid	10	1,256		Surplus of Appropriations in Aid realised £1,246
NET TOTAL	£ 476,000	439,480		Total Surplus to be surrendered £36,520

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

- A.—A sum of £14,000 was received from the Vote for Remuneration (No. 53). The excess was due to pay increases under the first phase of the 1979 National Understanding and various grade increases during the year.
- B.—Expenditure on legal books, travelling and office cleaning is difficult to estimate accurately.
- C.—Expenditure on these services was less than anticipated.
- D.—The saving was mainly due to delay in the receipt of nomination forms for fees due for payment in respect of the Michaelmas term.
- 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 Public Prosecutions in criminal cases.

EXTRA REMUNERATION

The total expenditure on overtime was £251.

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

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

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS,  
23 Aibreán, 1980.

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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 14

## MISCELLANEOUS EXPENSES

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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) ... ..	18,990	17,626	1,364	—
B.—Centenarians' Bounty ... ..	2,000	1,650	350	—
C.—The Racing Board—Grant-in-Aid for Capital Purposes ... ..	25,000	25,000	—	—
D.—State Entertainment ... ..	280,000	315,277	—	35,277
E.—Recoupment to the Central Bank of Ireland of payments to the Liquidator of the Irish Trust Bank Ltd. ...	42,000	6,723	35,277	—
F.—Compensation for damage caused by the detonation of a torpedo in Kilmore Quay in February, 1977	10	200	—	190
TOTAL	£ 368,000	366,476	36,991	35,467

Surplus to be surrendered £1,524

## 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.
- D.—It is difficult to estimate expenditure under this subhead closely.
- E.—Recoupment to the Central Bank of Ireland was less than anticipated.
- F.—The excess was due to settlement of the final claim outstanding since 1977.

## NOTE

Fees (stamps) amounting to £2,537 were paid to the Property Arbitrator during the year.

TOMÁS F. Ó COFAIGH,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
6 Márta, 1980.

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.*

# STATIONERY OFFICE

Vote 15

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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 ...	701,000	628,582	72,418	—
A.2.—Consultancy Services ... ..	15,000	—	15,000	—
B.1.—Travelling and Incidental Expenses	48,000	63,697	—	15,697
B.2.—Office Machinery and other Office Supplies ... ..	294,000	230,380	63,620	—
C.—Post Office Services ... ..	75,000	70,760	4,240	—
D.—Printing and Binding ... ..	2,906,000	2,814,202	91,798	—
E.—Paper and Publications ... ..	1,700,000	1,818,854	—	118,854
GROSS TOTAL	£ 5,739,000	5,626,475	247,076	134,551
			Surplus of Gross Estimate over Expenditure £112,525	
	Estimated	Realised		
Deduct— F.—Appropriations in Aid	795,000	841,116		Surplus of Appropriations in Aid realised £46,116
NET TOTAL	£ 4,944,000	4,785,359		Total Surplus to be surrendered £158,641

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

- A.1.—A sum of £140,000 was transferred from the Vote for Remuneration (No. 53).
- A.2.—Payment of charges in respect of consultancy services did not materialise within the year.
- B.1.—Because of increased charges the expenditure on the carriage of goods was higher than estimated.
- B.2.—Part of the provision in respect of the purchase of typewriters did not mature within the year because of delay in getting delivery of orders.
- C.—Expenditure on telephones was less than anticipated and was affected to some extent by the industrial dispute in the Department of Posts and Telegraphs.
- E.—The price of paper increased by much more than the figure of 6% provided for in the Estimate.



## Vote 15

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of publications ... ..	210,000	243,622
2. Supplies and services provided on repayment ... ..	580,000	592,313
3. Miscellaneous receipts ... ..	5,000	5,181
	<u>£795,000</u>	<u>£841,116</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.

#### VALUE OF STOCK IN HAND ON 31ST DECEMBER, 1979

	£
Paper ... ..	474,136
Miscellaneous ... ..	136,279
	<u>£610,415</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 eighteen officers of different grades were paid sums varying from £1 to £4,114 in respect of overtime. The payment received by each of seventy-one officers exceeded £200. The total expenditure on overtime was £81,071.

### NOTES

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

—£180 and £720 in respect of clerical errors in tenders (S.9/4/58).

—£176 and £302 in respect of unforeseeable additional charges incurred in the execution of contracts (S.92/1/35).

Free copies of official publications were issued as follows:

International Labour Office ... ..	£42	(S.46/2/35)
Library of the Council of Europe ... ..	£53	(S.46/13/50)
Food and Agriculture Organisation ... ..	£42	(S.71/14/46)
Library Committee of King's Inns ... ..	£53	(S.46/29/30)
University of Southampton ... ..	£11	(S.46/5/45)
British Library of Political and Economic Science ... ..	£102	(S.46/37/24)
Queen's University, Belfast ... ..	£140	(S.46/1/39)
Loyola University Library, Chicago ... ..	£7	(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)
Chemical Abstracts Service Library, Ohio ... ..	£4	(S.46/3/67)

J. F. HARMAN,

*Accounting Officer.*

STATIONERY OFFICE,  
17th April, 1980.

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-Reachtairé Cuntas agus Ciste.*

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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 ...	2,287,000	2,164,717	122,283	—
B.1.—Travelling and Incidental Expenses	445,600	559,052	—	113,452
B.2.—Office Machinery and other Office Supplies ... ..	20,000	5,457	14,543	—
C.—Post Office Services ... ..	36,000	29,737	6,263	—
D.—Stores ... ..	64,600	66,022	—	1,422
E.—Equipment ... ..	316,000	312,598	3,402	—
GROSS TOTAL	£ 3,169,200	3,137,583	146,491	114,874
			Surplus of Gross Estimate over Expenditure £31,617	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £1,566	
<i>Deduct—</i> F.—Appropriations in Aid	561,200	559,634	Net Surplus to be surrendered £30,051	
NET TOTAL	£ 2,608,000	2,577,949		

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

- A.—Saving due to premature retirements, resignations, death in service and delay in filling vacancies. £316,000 was received from the Vote for Remuneration.
- B.1.—Excess due to extra field activities; an increase in mileage and subsistence rates higher than provided for and increased running and maintenance costs of vehicles and machinery.
- B.2.—Expansion of computer activity in relation to the Valuation Lists was curtailed.
- C.—Saving due to curtailment of services because of the postal dispute.
- D.—Excess due to increase in cost of materials.

## 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	4,493
2.	Fees payable pursuant to 23 Vict., c. 4 (sec.9) ... ..	2,440	2,620
3.	Miscellaneous ... ..	2,410	2,193



## Vote 16

### ORDNANCE SURVEY

4. Map Sales	...	...	...	...	...	...	...	£	550,000	£	550,328
5. Miscellaneous	...	...	...	...	...	...	...	55		—	
									£561,200	£559,634	

1. Contributions from some Local Authorities were not received until after the close of the financial year because of postal difficulties.

### EXTRA REMUNERATION

Sixty-six officers received sums varying from £202 to £1,459 in respect of overtime.

The total paid in respect of overtime was £37,093.

The total number of staff paid overtime was:—Valuation Office, eighty-six; Ordnance Survey, sixty-eight.

D. F. RYAN,  
*Accounting Officer.*

VALUATION OFFICE.  
18th April, 1980.

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 AND OFFICES DURING YEAR ENDING 31ST DECEMBER, 1979, WITHOUT REPAYMENT.

Vote No.	Departments, etc.	Face Value of Maps	Cost of Special Work	Total
		£	£	£
2	Houses of the Oireachtas	3	66	69
4	Central Statistics Office	69,999	1,364	71,363
6	Office of the Minister of Finance	185	10	195
8	Office of the Revenue Commissioners	36	—	36
9	Public Works and Buildings	11,172	675	11,847
13	Office of the Director of Public Prosecutions	—	251	251
18	Office of the Minister for the Public Service	6	—	6
23	Office of the Minister for Justice	13	—	13
24	Garda Síochána	21,545	1,325	22,870
27	Land Registry and Registry of Deeds	7,855	2,571	10,426
29	Environment	3,810	3,347	7,157
32	Secondary Education	683	11,758	12,441
36	National Gallery	19	—	19
37	Fisheries	3,166	192	3,358
38	Forestry	23,990	60	24,050
39	Roinn na Gaeltachta	197	—	197
40	Agriculture	23,958	—	23,958
41	Lands	33,950	—	33,950
42	Labour	35	20	55
43	Industry, Commerce and Energy	7,931	1,780	9,711
44	Tourism and Transport	679	264	943
45	Posts and Telegraphs	—	9	9
46	Defence	44,468	6,264	50,732
50	Social Welfare	320	—	320
51	Health	34	—	34
TOTAL		£ 254,054	29,956	284,010

No maps were presented under copyright for year ended 31st December, 1979.

# RATES ON GOVERNMENT PROPERTY

Vote 17

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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. ... ..	5,647,000	5,576,307	70,693	—
B.—Contributions towards rates on premises occupied by Representatives of External Governments ...	30,000	16,260	13,740	—
GROSS TOTAL	£ 5,677,000	5,592,567	84,433	—
			Surplus of Gross Estimate over Expenditure £84,433	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £30,007	
Deduct— C.—Appropriations in Aid	1,002,000	971,993	Net Surplus to be surrendered £54,426	
NET TOTAL	£ 4,675,000	4,620,574		

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

B.—A number of claims were not submitted for payment until after the end of the financial year.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts 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)) ... ..	134,800	134,437
2. Receipts from Post Office Savings Bank for premises occupied in connection therewith ... ..	16,100	16,171
3. Payment by local authorities for premises occupied by Local Accounts and Supply Staff, Department of the Environment (No. 14 of 1939 (sec. 17)) ... ..	900	1,385
4. Receipts in respect of premises occupied by the Department of Posts and Telegraphs ... ..	850,200	820,000
	£1,002,000	£971,993



## Vote 17

3.—Receipts include arrears from 1978.

D. F. RYAN,  
*Accounting Officer.*

VALUATION OFFICE,  
18th April, 1980.

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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, 1979, 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				
<i>Original</i> £2,436,000				
<i>Supplementary</i> 120,000				
	2,556,000	2,497,939	58,061	—
A.2.—Consultancy Services				
<i>Original</i> £174,000				
<i>Less Supplementary</i> 50,000				
	124,000	110,466	13,534	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £148,000				
<i>Supplementary</i> 50,000				
	198,000	197,971	29	—
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £26,000				
<i>Supplementary</i> 18,000				
	44,000	44,853	—	853
C.—Post Office Services ... ..	64,000	45,158	18,842	—
D.—Central Data Processing Services	1,020,000	1,017,079	2,921	—
E.—Institute of Public Administration (Grant-in-Aid)				
<i>Original</i> £447,000				
<i>Supplementary</i> 104,000				
	551,000	551,000	—	—
F.—Gaeleagras na Seirbhíse Poiblí ...	23,000	21,995	1,005	—
G.—Civil Service Arbitration Board ...	9,000	6,428	2,572	—
H.—Review Body on Remuneration in the Upper Ranges in the Public Sector				
<i>Original</i> £30,000				
<i>Less Supplementary</i> 10,000				
	20,000	9,366	10,634	—
GROSS TOTAL				
<i>Original</i> £4,377,000				
<i>Supplementary</i> 232,000				
£	4,609,000	4,502,255	107,598	853
			Surplus of Gross Estimate over Expenditure £106,745	



# Vote 18

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised		
<i>Deduct—</i>				
I.—Appropriations in Aid	876,000	880,300		Surplus of Appropriations in Aid realised £4,300
NET TOTAL				
Original	£3,501,000			
Supplementary	232,000			
	£ 3,733,000	3,621,955		Total Surplus to be surrendered £111,045

## 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 envisaged for 1979 did not materialise in the year while others involved a shorter engagement than expected.
- C.—The saving was due to delays in furnishing telephone accounts and to the curtailment of Post Office services as a result of industrial action in the Department of Posts and Telegraphs.
- G.—The saving arose because there were fewer sittings of the Board than expected.
- H.—The necessity for expenditure on specialist assistance to aid the Review Body did not arise to the extent expected.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs ...	10,200	5,394
2. Receipts from computer services rendered by Central Data Processing Services ... ..	806,000	809,495
3. Recoupment of salaries, etc., of officers on secondment ...	26,000	44,265
4. Recoupment of certain travelling and subsistence expenses from the EEC ... ..	2,000	5,733
5. Recoupment in respect of training work for outside organisations	25,000	7,933
6. Miscellaneous ... ..	6,800	7,480
	£876,000	£880,300

1. The shortfall was due to the ceasing of an arrangement under which a Higher Executive Officer was on loan to the Department of Posts and Telegraphs on a repayment basis.
3. The surplus was due to (a) increases in salaries during the year and (b) the receipt in 1979 of recoupment of the salary, etc. (£10,272) for 1978, of an officer on loan to the Institute of Public Administration.

4. The surplus was due to the frequency of travel on EEC business being greater than expected and to recoupment in 1979 of a sum (£1,409) in respect of travel in 1978, which had not been provided for in the original estimate.
5. The shortfall was due to the number of courses provided being less than anticipated.
6. The surplus was due to receipt of conference fees for personnel training which had not been provided for in the original estimate.

## EXTRA REMUNERATION

Thirty-two officers received allowances ranging from £205 to £1,007 for roster and programming duties. One officer received an allowance of £460 in respect of duties as a delegate at meetings abroad. Eighteen officers received sums ranging from £218 to £840 for performance of higher duties. Seventy-seven officers received sums ranging from £201 to £2,803 for overtime. The total expenditure on overtime was £53,938 and the total number of officers who received extra remuneration was one hundred and eighty-five.

## NOTES

*Ex-gratia* payments amounting to £109 were made to five officers in respect of loss and damage to personal property in the course of official duties (E.1/67/79).

Subhead B.1 expenditure includes an overpayment of £1,000 which was recovered in February, 1980, and credited to Appropriations in Aid. Expenditure also includes a sum of £30 for gifts presented by the Minister of State to foreign dignitaries (E.1/13/80).

Travelling expenses amounting to £358 which were refunded in error by the EEC and credited to Appropriations in Aid have been repaid from the 1980 estimate.

This Account includes expenditure of £3,467 in respect of the remuneration of staff on loan, without repayment, to other Departments.

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, ETC., ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1979.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1979
Civil Service Arbitration Board ... ..	1950/51	£ 89,954
Review Body on Remuneration in the Upper Ranges in the Public Sector ... ..	1969/70	192,317

S. MAC GAMHNA.  
*Accounting Officer.*

DEPARTMENT OF THE PUBLIC SERVICE,  
18 Aibreán, 1980.

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 18

VALUE OF COMPUTER TIME RENDERED TO OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1979 WITHOUT REPAYMENT.

Number of Vote	Departments, etc.	Amount
		£
4	Central Statistics Office ... ..	30,453
6	Finance ... ..	22,348
7	Comptroller and Auditor General ... ..	404
9	Public Works and Buildings ... ..	14,004
15	Stationery Office ... ..	456
16	Valuation and Ordnance Survey ... ..	3,807
19	Civil Service Commission ... ..	14,369
21	Economic Planning and Development ... ..	11,776
23	Justice ... ..	113,053
29	Environment ... ..	70,051
31 and 32	Primary and Secondary Education ... ..	61,402
37	Fisheries ... ..	378
38	Forestry ... ..	21,247
40	Agriculture ... ..	79,034
41	Lands ... ..	1,968
42	Labour ... ..	2,026
43	Industry, Commerce and Energy ... ..	3,456
44	Tourism and Transport ... ..	3,442
45	Posts and Telegraphs ... ..	318
46	Defence ... ..	28,911
48	Foreign Affairs ... ..	30,372
51	Health ... ..	3,334
		£ 516,609

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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> £779,000				
<i>Supplementary</i> 242,000				
	1,021,000	982,590	38,410	—
A.2.—Examiners, etc.				
<i>Original</i> £145,000				
<i>Supplementary</i> 18,000				
	163,000	150,138	12,862	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £75,000				
<i>Supplementary</i> 20,000				
	95,000	91,766	3,234	—
B.2.—Office Machinery and other Office Supplies ... ..	27,000	23,756	3,244	—
C.—Post Office Services ... ..	120,000	119,400	600	—
D.—Examinations				
<i>Original</i> £180,000				
<i>Supplementary</i> 58,000				
	238,000	241,890	—	3,890
GROSS TOTAL				
<i>Original</i> £1,326,000				
<i>Supplementary</i> 338,000				
	£ 1,664,000	1,609,540	58,350	3,890
			Surplus of Gross Estimate over Expenditure £54,460	
	Estimated	Realised		
E.—Appropriations in Aid				
<i>Original</i> £739,000				
<i>Supplementary</i> 67,000				
	806,000	815,550		
			Surplus of Appropriations in Aid realised £9,550	
NET TOTAL				
<i>Original</i> £587,000				
<i>Supplementary</i> 271,000				
	£ 858,000	793,990	Total Surplus to be surrendered £64,010	



## Vote 19

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

- A.2.—The saving arose due to the fact that a very large number of candidates who had been offered positions provisionally did not attend for medical examinations.
- B.2.—Photocopying equipment purchased in 1979 was not invoiced in time to enable payment to be made in the year of account.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs ... ..	520,000	520,000
2. Receipts from County and County Borough Councils, Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))		
Original	£219,000	
Supplementary	67,000	
	286,000	295,520
3. Miscellaneous ... ..	—	30
	<u>£806,000</u>	<u>£815,550</u>

### EXTRA REMUNERATION

Twelve officers received sums varying from £210 to £710 for performance of overtime.

The total expenditure on overtime was £12,484.

Seven officers received sums varying from £204 to £316 for performance of higher duties.

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

### NOTE

*Ex-gratia* payments amounting to £21 were made to three officers in respect of loss and damage to personal property in the course of official duties (C.S.1/28/76).

D. C. Ó BRIAIN,  
*Accounting Officer.*

CIVIL SERVICE COMMISSION,  
3 Aibreán, 1980.

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, 1979, 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 <i>Original</i> £9,380,000 <i>Supplementary</i> 1,559,000	10,939,000	10,245,662	693,338	—
B.—Payments under the Contributory Pensions Schemes for Widows and Children of Civil Servants, members of the Judiciary and Court Officers <i>Original</i> £1,175,000 <i>Supplementary</i> 222,000	1,397,000	1,300,270	96,730	—
C.—Ex-gratia Pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers <i>Original</i> £1,400,000 <i>Supplementary</i> 429,000	1,829,000	1,664,861	164,139	—
D.—Additional Allowances and Gratuities in respect of Established Officers and payments in respect of Transferred Service <i>Original</i> £4,900,000 <i>Supplementary</i> 1,161,000	6,061,000	4,799,566	1,261,434	—
E.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ... ..	45,000	44,168	832	—
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 <i>Original</i> £2,200,000 <i>Less Supplementary</i> 200,000	2,000,000	1,842,097	157,903	—
G.—Injury Grants and Medical Fees ...	36,000	34,275	1,725	—



# Vote 20

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows				
<i>Original</i> £72,000				
<i>Supplementary</i> 15,000				
	87,000	73,827	13,173	—
GROSS TOTAL				
<i>Original</i> £19,208,000				
<i>Supplementary</i> 3,186,000				
	22,394,000	20,004,726	2,389,274	—
			Surplus of Gross Estimate over Expenditure £2,389,274	
	Estimated	Realised		
I.—Appropriations in Aid	2,853,000	2,768,392		Deficiency in Appropriations in Aid realised £84,608
NET TOTAL				
<i>Original</i> £16,355,000				
<i>Supplementary</i> 3,186,000				
	19,541,000	17,236,334		Net Surplus to be surrendered £2,304,666

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

A., B. and C.—Expenditure was less than expected because of unavoidable delays in clearing the arrears of pension increases arising from an exceptionally high number of retrospective pay revisions during the year.

D.—Recoupments to Departments in respect of lump sums were not as high as estimated by the Departments.

F.—As for A., B. and C. Also, this was the first year of operation of widows' pension schemes for unestablished officers and the number of beneficiaries was lower than expected.

H.—There was an unusually high increase in the number of pensioners' deaths.

## 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) ... ..	40,500	40,320
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 ... ..	1,500	931
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) ) ... ..	1,047,000	1,047,000
4. Receipts in respect of pension liability of staff on loan, etc. ...	38,900	57,037
5. Contributions to Widows' and Children's Pensions Schemes for Civil Servants and others ... ..	1,720,000	1,612,379
6. Repayment of Gratuities, etc. ... ..	5,000	551
7. Miscellaneous ... ..	100	10,174
	<u>£2,853,000</u>	<u>£2,768,392</u>

2. Because of the impending introduction of new contribution arrangements no new claims were made in the year.
4. and 6. The number of officers involved varies from year to year. Accordingly it is difficult to estimate receipts accurately.
5. Receipts for the December quarter of the year were not received in time for lodgment in the year of account.
7. The excess arose from receipts in respect of purchase of notional service under a new scheme announced in April, 1979.

## EXTRA REMUNERATION

Fifty-five pensioners received from public funds sums ranging from £228 to £10,354 as remuneration for services rendered.

The total number of pensioners who received extra remuneration was eighty.

S. MAC GAMHNA,  
*Accounting Officer.*

DEPARTMENT OF THE PUBLIC SERVICE,  
15 Aibreán, 1980.

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, 1979, 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				
<i>Original</i> £948,000				
<i>Supplementary</i> 50,000				
	998,000	977,221	20,779	—
A.2.—Consultancy Services ... ..	106,000	69,014	36,986	—
B.—Travelling and Incidental Expenses	136,000	173,788	—	37,788
C.—Post Office Services ... ..	13,000	10,709	2,291	—
D.—Economic and Social Research Institute (Grant-in-Aid)				
<i>Original</i> £583,000				
<i>Supplementary</i> 43,000				
	626,000	626,000	—	—
E.—Grants for County Development Work	125,000	122,222	2,778	—
F.1.—Payment to Special Regional Development Fund (Grant-in-Aid) ...	230,000	230,000	—	—
F.2.—Management Expenses of Loans advanced from Special Regional Development Fund ... ..	9,000	14,437	—	5,437
G.—National Economic and Social Council (Grant-in-Aid) ... ..	160,000	158,000	2,000	—
H.—International Organisations				
<i>Original</i> £477,000				
<i>Less Supplementary</i> 92,990				
	384,010	202,560	181,450	—
I.—National Board for Science and Technology (Grant-in-Aid) ...	2,500,000	2,500,000	—	—
J.—Muintir na Tíre (Grant-in-Aid) ...	27,000	27,000	—	—
L.—Payment to Dublin Inner City Group Fund (Grant-in-Aid)				
<i>Original</i> Nil				
<i>Supplementary</i> £1,000,000				
	1,000,000	1,000,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original	£5,314,000			
Supplementary	1,000,000			
Do.	10			
	£	6,314,010	246,284	43,225
		6,110,951	Surplus of Gross Estimate over Expenditure £203,059	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £15,800	
Deduct—	81,000	65,200		
K.—Appropriations in Aid				
NET TOTAL			Net Surplus to be surrendered £187,259	
Original	£5,233,000			
Supplementary	1,000,000			
Do.	10			
	£	6,233,010		
		6,045,751		

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

A.2.—Delay in commencing some consultancy projects/studies meant that payment did not fall due before the end of 1979.

B.—The excess was due to extra expenditure incurred in extensive advertising of the National Understanding.

C.—Expenditure on telegrams and telephones was less than expected.

F.2.—The excess arose because of delayed presentation of an account due for payment in 1978.

H.—Provision was made under this subhead for payment of Ireland's contribution for 1979 to the European Space Agency on a full GNP basis. This rate becomes operative when all ten member countries ratify the Convention. Only nine countries ratified during 1979. Consequently, Ireland's contribution remained fixed at a low flat rate of £100,000 for the year.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recoupment of certain travelling expenses and subsistence allowances ... ..	11,000	21,781
2. Recoupment of salaries, etc. of officers on secondment ...	70,000	43,403
3. Miscellaneous ... ..	—	16
	£81,000	£65,200

- Due to a greater amount of travel than anticipated, EEC refunds were greater than estimated.
- The deficit was due to the fact that the salaries of staff on loan to the National Board for Science and Technology and the Irish Agricultural Organisation Society Ltd. were not recouped in time for lodgment in the year of account.



## Vote 21

### EXTRA REMUNERATION

Four officers received allowances varying from £213 to £649 in respect of duties as delegates at meetings abroad. A Clerical Officer received an allowance of £474 for computer programming duties. Sums ranging from £383 to £718 were paid to five Administrative Officers for performance of higher duties.

An Administrative Officer received a sum of £255 for performance of overtime.

The total expenditure on overtime for the year was £1,217 and the total number of officers who received extra remuneration was fifty-nine.

### NOTE

The account of another Vote includes expenditure of £8,981 in respect of the remuneration of an officer on loan, with repayment to this Department.

### DUBLIN INNER CITY GROUP FUND (GRANT-IN-AID) ACCOUNT

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31st DECEMBER, 1979

	£
Balance on 1st January, 1979, ... ..	Nil
Grant-in-Aid, 1979 ... ..	1,000,000
	<hr/> 1,000,000
Grant to the Department of Industry, Commerce and Energy to reduce the net cost to the Industrial Development Authority of specified sites in Dublin inner city acquired by the Authority ... ..	67,000
	<hr/>
Balance on 31st December, 1979 ... ..	£933,000
	<hr/>

NOEL WHELAN,  
*Accounting Officer.*

30th April, 1980.

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.*

## SPECIAL REGIONAL DEVELOPMENT FUND

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31st DECEMBER, 1979

	£
Balance on 1st January, 1979	334,503
Grant-in-Aid	230,000
Grants refunded	36,802
Principal repaid	33,764
Interest paid	21,031
	<hr/> 656,100
Grants (see schedule)	404,868
Balance on 31st December, 1979	<hr/> £251,232

## NOTE

Four companies in respect of which repayable advances of £74,134 were outstanding at 31st December, 1979 are in receivership or liquidation.

NOEL WHELAN,  
*Accounting Officer.*

29th April, 1980.

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,  
*Ar-Reachtaire Cuntas agus Ciste.*

## GRANTS

	£
Wesley Campbell, Ashfield, Cootehill, Cavan	4,500
Cavan County Development Team (a)	426
Brendan Flynn, Clonbockogue, Mountnugent, Cavan	3,750
Irish Angling Services Limited, Ardlougher, Ballyconnell, Cavan	5,537
Swanlinbar Turf Development Co-operative Society Limited	1,800
University College, Galway (b)	10,372
Doonbeg Fishing Development Association, Doonbeg, Clare	6,218
McLysaghts' Nurseries Limited, Raheen, Tuamgraney, Clare	32,626
Irish Productivity Centre (c)	1,331
Riparian Services Limited, Mountshannon, Clare	2,631
Ballyare Holdings Limited, Ramelton, Donegal	7,357
Donegal County Council (d)	12,000
Donegal Potatoes Limited, Newtowncunningham, Donegal	45,440
Donegal County Council (d)	80
Outdoor Pursuits Centre, Creeslough, Donegal	26,000
Michael Moynihan, Inisturk, Cleggan, Galway	8,186
East Galway Co-operative Society Ltd., Gort, Galway	750
Maine Valley Pig Co-operative Society Limited, Cahirciveen, Kerry	2,475
Albert O'Hagan, Foxfield, Manorhamilton, Leitrim	10,575
P. J. McLoughlin, Ardcolumn, Drumshanbo, Leitrim	1,625
Leitrim County Development Team (a)	231
Gnotobiotics (Ireland) Limited, Castlebar, Mayo	5,700
Mayo County Development Team (a)	65
Mayo Handcraft Co-operative Society Limited, Knock, Mayo	7,300
Bernard McCabe, Clare Island, Mayo	3,073
Oliver O'Malley, Clare Island, Mayo	2,687
North Western Animal-Breeding Centre, Carrentrilla, Ballina, Mayo	4,278
Western Farming Development Co-operative Society Limited, Balla, Mayo	650
Irish Productivity Centre (e)	165



## Vote 21

Monaghan County Development Team (a)	108
Ballinlough Development Association, Ballinlough, Roscommon	8,031
Ballydangan Co-operative Agricultural Society Limited, Ballydangan, Roscommon	3,915
Cloontia/Derrinacarta Turf Co-operative Society Limited, Ballaghaderreen, Roscommon	16,974
Roscommon County Council (d)	39,167
R.B.J. Secretarial Services, Sligo	2,500
Cork County Council (f)	7,596
C. J. Taylor, "Starbright", Clonakilty, Cork	413
Study of urban settlements in County Roscommon (g)	750
Leitrim County Council (h)	3,800
Regional Study of Western Counties (i)	1,972
Shannon Ferry Ltd., Kilrush, Clare	33,380
Miscellaneous small grants	78,434
	<hr/> £404,868

- (a) Payment towards cost of Promotional Campaign in Great Britain.  
 (b) Payment towards cost of UCG Research Stations at Carron and Finnavarra, Clare.  
 (c) Payment for an evaluation of the McLysaght Group, Clare.  
 (d) Payment towards demountable factory building.  
 (e) Fees for provision of advice on Silver Hill Duckling Ltd., Monaghan.  
 (f) Payment towards reconstruction work on Dursey Island Cableway, West Cork.  
 (g) The study was carried out by staff and students of Queen's University, Belfast.  
 (h) Payment towards Cluster Workshop buildings at Carrick-on-Shannon.  
 (i) The study was carried out by the Irish Productivity Centre and was jointly financed from the Fund and the EEC Commission.

### REPAYABLE ADVANCES OUTSTANDING AT 31st DECEMBER, 1979

	£
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	28,540
Irish Farmhouse Preserves Ltd., Newbliss, Monaghan	9,000
Athlone Furniture Company Ltd., Athlone, Roscommon	36,844
Shantan Limited, Bealnamullia, Athlone, Roscommon	16,955
Slieve Bawn Co-operative Handcraft Market Ltd., Strokestown, Roscommon	7,196
G.W.I. Ltd., Collooney, Sligo	4,774
Porcelain Products Ltd., Drumcollogher, Limerick	2,088
	<hr/> £129,280

# AGRICULTURAL GRANTS

Vote 22

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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 ... ..	37,200,000	37,195,304	4,696	—
B.—Supplementary Allowance ... ..	2,600,000	2,604,696	—	4,696
TOTAL	£ 39,800,000	39,800,000	4,696	4,696

## NOTE

The amount issued under Subhead A exceeded the actual requirement of the Guarantee Fund by £3,842. This amount has since been repaid by the Fund and surrendered to the Exchequer.

TOMÁS F. Ó COFAIGH,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
3 Márta, 1980.

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

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



ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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	2,850,000	2,486,121	363,879	—
A.2.—Consultancy Services ... ..	12,000	—	12,000	—
B.1.—Travelling and Incidental Expenses	342,000	413,478	—	71,478
B.2.—Office Machinery and other Office Supplies ... ..	70,000	78,692	—	8,692
C.—Post Office Services ... ..	102,000	87,864	14,136	—
D.—Payments to the Incorporated Council of Law Reporting for Ireland ...	23,000	23,000	—	—
E.—Commissions and Special Inquiries	10,500	11,619	—	1,119
F.1.—Legal Aid—Criminal ... ..	500,000	518,628	—	18,628
F.2.—Legal Aid—Civil ... ..	1,000	—	1,000	—
G.—Grant to Free Legal Advice Centres	21,000	21,000	—	—
H.—Compensation for Personal Injuries Criminally Inflicted ... ..	600,000	777,206	—	177,206
I.—Grants to Adoption Societies ...	73,000	80,200	—	7,200
GROSS TOTAL	£ 4,604,500	4,497,808	391,015	284,323
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £106,692	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised £13,314	
J.—Appropriations in Aid	31,500	44,814	Total Surplus to be surrendered £120,006	
NET TOTAL	£ 4,573,000	4,452,994		

## EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Fees for Nationality and Citizenship Certificates (No. 26 of 1956)	2,125	3,465

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

A.1.—A sum of £394,000 was received from the Vote for Remuneration (No. 53). Saving due mainly to unforeseen and unforeseeable difficulties in the filling of vacancies.

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 not being commenced.

B.1.—Excess due mainly to travelling and miscellaneous expenses being greater than anticipated.

B.2.—Excess due mainly to expenditure on photocopying being greater than anticipated.

C.—Expenditure on telephones was less than anticipated.

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

F.2.—A civil legal aid scheme was not introduced until 19th December, 1979.

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) ... ..	25,000	28,375
2. Miscellaneous ... ..	6,500	16,439
	<u>£31,500</u>	<u>£44,814</u>

1. Receipts of Film Censorship fees were greater than anticipated.

2. Refunds by the EEC and Council of Europe of certain travelling expenses abroad were greater than anticipated.

## EXTRA REMUNERATION

One hundred and eight officers received overtime payments in excess of £200, with amounts paid varying between £200 and £2,594. Overtime was paid to two hundred and twenty-two officers in all at a total cost of £75,882.

## NOTES

£3,257 was received in respect of fees (stamps) for searches, copies, etc. in the Public Record Office.

*Ex-gratia* payments of £5,565, £945 and £788, respectively, were made in respect of counsel who were assigned outside the scope of the Free Legal Aid Regulations (S.332/3/75).



## Vote 23

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31st DECEMBER, 1979

Commission or Special Inquiry	Year of Appointment	Total expenditure to 31st December, 1979
		£
Landlord and Tenant Commission ...	1965-66	6,680
Criminal Injuries Compensation Tribunal	1974	24,805
Committee on Criminal Legal Aid ...	1975	3,543
Interdepartmental Committee on Mentally Ill and Maladjusted Persons ...	1972	2,618
Garda Síochána Committee of Inquiry	1978	1,660

A. WARD,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
30th April, 1980.

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.*

# GARDA SÍOCHÁNA

Vote 24

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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.—Salaries, Wages and Allowances				
<i>Original</i> £58,680,000				
<i>Supplementary</i> 10,966,000				
	69,646,000	69,099,639	546,361	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £2,920,000				
<i>Supplementary</i> 499,000				
	3,419,000	3,090,984	328,016	—
B.2.—Office Machinery and other Office Supplies ... ..	180,000	176,741	3,259	—
C.—Post Office Services ... ..	1,250,000	1,342,591	—	92,591
D.—Clothing and Accessories				
<i>Original</i> £1,045,000				
<i>Less Supplementary</i> 300,000				
	745,000	752,358	—	7,358
E.—Station Services ... ..	700,000	668,497	31,503	—
F.—Garda Síochána Medical Aid Society (Grant-in-Aid) ... ..	15,300	15,300	—	—
G.—Transport				
<i>Original</i> £2,999,000				
<i>Supplementary</i> 100,000				
	3,099,000	3,038,100	60,900	—
H.—Equipment ... ..	1,242,000	1,052,005	189,995	—
I.—Superannuation, etc.				
<i>Original</i> £11,836,000				
<i>Supplementary</i> 2,216,000				
	14,052,000	12,890,603	1,161,397	—
J.—Witnesses' Expenses ... ..	110,000	113,308	—	3,308
GROSS TOTAL				
<i>Original</i> £80,977,300				
<i>Supplementary</i> 13,481,000				
	£ 94,458,300	92,240,126	2,321,431	103,257
			Surplus of Gross Estimate over Expenditure £2,218,174	



# Vote 24

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised		
K.—Appropriations in Aid				
<i>Deduct—</i>				
Original	£1,028,300			
Supplementary	100,000			
				Surplus of Appropriations in Aid realised
NET TOTAL				£111,314
Original	£79,949,000	1,128,300	1,239,614	
Supplementary	13,381,000			
	£	93,330,000	91,000,512	Total Surplus to be surrendered
				£2,329,488

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

B.1.—Expenditure on subsistence expenses was less than anticipated.

C.—Excess due mainly to expenditure on telephones being greater than anticipated.

H.—The saving was due mainly to expenditure on technical, protective, etc. equipment being less than anticipated offset partly by an excess on radio equipment.

I.—The numbers of deaths and retirements differed considerably from the original estimates. There was also some overestimation.

## APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Contributions to the Garda Síochána Widows' and Children's Pension Scheme			
	Original	£650,000	
	Supplementary	100,000	
		750,000	741,717
2. Miscellaneous receipts (repayable advances, sale of old stores, fees for accident reports and non-public duties, etc.)	... ..	378,300	497,897
		£1,128,300	£1,239,614

2. Miscellaneous items comprised the following:—

		£
Repayment of advances under Subhead B.1	... ..	58,889
Payments for services rendered by the Garda Síochána	... ..	85,473
Recovery in respect of loss of property or damage to stores, etc.	... ..	26,004

Proceeds of sales of old stores and cast uniforms and forfeited and unclaimed property	206,367
Fees for accident and malicious damage reports	85,827
Centage charge to Insurance Companies for collection of insurance premiums	12,470
Minor unclassified items	22,867
	<u>£497,897</u>

## STATEMENT OF LOSSES (Stores, etc.)

In seventy accidents involving Garda Síochána vehicles damage amounting to £36,424 was attributable to Garda personnel (S.13/18/56).

In two hundred and thirteen accidents involving Garda Síochána vehicles damage amounting to £43,892 was not attributable to Garda personnel. In the case of twenty-two of these accidents sums totalling £1,409 were received in settlement (S.13/18/56 and S.16/1/67).

In forty-four cases malicious damage amounting to £1,830 was caused to Garda Síochána vehicles. In three of these cases sums totalling £97 were received in settlement (S.200/9/45).

## EXTRA REMUNERATION

Eight thousand, seven hundred and sixty-four members of the Garda Síochána and forty-four civilian employees received overtime payments in excess of £200, with amounts paid varying between £207 and £5,290. Overtime was paid to nine thousand, three hundred and twenty-nine persons in all at a total cost of £7,857,406.

## NOTES

£9,426 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 1979.

An *ex-gratia* payment of £252 was made to a civilian in respect of damage to his private car as a result of an accident involving a vehicle which was subsequently abandoned and was confiscated under the Police Property Act, 1897 (S.16/1/67).

## GARDA SÍOCHÁNA REWARD FUND, 1979

The following statement shows the total receipts proper to the fund, for the year 1979, the amount of payments in that period and the balance of the Fund at 31st December, 1979.

	£		£
Balance from previous year	2,841	Payments during year ended 31st December, 1979	11,285
Total amount credited in the year ended 31st December, 1979	10,772	Balance on 31st December, 1979	2,328
	<u>£13,613</u>		<u>£13,613</u>



## Vote 24

On 31st December, 1979 a sum of £1,302, which was payable to the Fund, was held in a suspense account.

The receipts into the Fund for the year amounted to £10,772 as shown hereunder:—

	£
Contribution from Garda Vote ... ..	415
Receipts from disciplinary measures ... ..	1,595
Revenue rewards ... ..	8,135
Fishery rewards ... ..	627
	<u>£10,772</u>

A. WARD,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
30th April, 1980.

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.*

# PRISONS

Vote 25

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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				
<i>Original</i> £7,025,000				
<i>Supplementary</i> 1,985,000				
	9,010,000	8,750,462	259,538	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £210,000				
<i>Supplementary</i> 20,000				
	230,000	238,609	—	8,609
C.—Post Office Services ... ..	45,000	46,148	—	1,148
D.—Buildings and Equipment ... ..	2,450,000	2,599,682	—	149,682
E.—Prison Services, etc.				
<i>Original</i> £1,463,000				
<i>Less Supplementary</i> 20,000				
	1,443,000	1,412,062	30,938	—
F.—Manufacturing Department and Farm	204,000	133,983	70,017	—
G.—Welfare Services ... ..	113,000	103,996	9,004	—
H.—Educational Services ... ..	32,000	31,808	192	—
GROSS TOTAL				
<i>Original</i> £11,542,000				
<i>Supplementary</i> 1,985,000				
	£ 13,527,000	13,316,750	369,689	159,439
			Surplus of Gross Estimate over Expenditure £210,250	
	Estimated	Realised	Deficiency in Appropriations in Aid realised	
I.—Appropriations in Aid	218,000	190,844	£27,156	
NET TOTAL			Net Surplus to be surrendered £183,094	
<i>Original</i> £11,324,000				
<i>Supplementary</i> 1,985,000				
	£ 13,309,000	13,125,906		

Estimated daily average number of prisoners ... .. 1,350  
Actual daily average number of prisoners ... .. 1,140



## Vote 25

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

- D.—Excess due mainly to (i) expenditure on repairing damage caused during disturbances in certain prisons and places of detention and (ii) expenditure on new works, etc., being more than anticipated.
- F.—Saving due to unforeseeable delays in recruiting suitable staff necessary for the planned development of farm and manufacturing work.
- G.—Saving due mainly to financial assistance towards the travelling and subsistence of persons visiting members of their families in custody not being availed of to the extent anticipated, partly offset by an excess on assistance to voluntary bodies for the provision and operation of hostels for offenders.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Manufacturing Department and Farm (including produce used in prisons) ... ..	211,000	138,417
2. Miscellaneous ... ..	7,000	52,427
	<u>£218,000</u>	<u>£190,844</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 quickly as anticipated.
2. Sales of miscellaneous items were greater than anticipated.

### EXTRA REMUNERATION

One thousand, one hundred and thirty-five officers received overtime payments in excess of £200, with amounts paid varying between £207 and £5,429. Overtime was paid to one thousand, two hundred and seven officers in all at a total cost of £2,722,499.

### NOTE

*Ex-gratia* payments amounting to £47 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, 1980.

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 and Ciste.*

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31ST DECEMBER, 1979

	Agriculture	Other Industries	Total		Agriculture	Other Industries	Total
Stock in hand, 1st January, 1979	£	£	£	Sales	£	£	£
Purchases ... ..	10,721	92,879	103,600	*Stock in hand, 31st December, 1979	33,774	112,081	145,855
Profit ... ..	24,016	104,329	128,345		11,362	100,809	112,171
	10,399	15,682	26,081				
	£45,136	£212,890	£258,026		£45,136	£212,890	£258,026

\*Materials, £55,858; manufactured goods, £7,044; tools, etc., £49,269.

RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1st January, 1979	£	Amount due in respect of sales as at 1st January, 1979	£
Purchases during year ended 31st December, 1979	32,337	Sales during year ended 31st December, 1979	17,837
	128,345		145,855
† Amount due in respect of purchases at 31st December, 1979	160,682	* Amount due in respect of sales as at 31st December, 1979	163,692
Expenditure from Subhead F as per Appropriation Account	26,699	Receipts under Subhead I (1) as per Appropriation Account	25,275
† Viz.—Public Departments, £15,134; other persons, £11,565.	£133,983	* Viz.—Public Departments, £24,317; other persons, £958.	£138,417

A. WARD,  
Accounting Officer.



ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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 ...	3,328,000	3,280,463	47,537	—
B.1.—Travelling and Incidental Expenses	286,000	260,232	25,768	—
B.2.—Office Machinery and other Office Supplies ... ..	26,500	33,761	—	7,261
C.—Post Office Services ... ..	149,000	131,379	17,621	—
GROSS TOTAL	£ 3,789,500	3,705,835	90,926	7,261
			Surplus of Gross Estimate over Expenditure £83,665	
	Estimated	Realised		
Deduct— D.—Appropriations in Aid	255,500	357,353	Surplus of Appropriations in Aid realised £101,853	
NET TOTAL	£ 3,534,000	3,348,482	Total Surplus to be surrendered £185,518	

## EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Court Percentages ... ..	16,800	7,512

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

A.—A sum of £321,000 was received from the Vote for Remuneration (No. 53).

B.1.—Saving due mainly to expenditure on travelling, subsistence, etc., being less than anticipated. It is difficult to estimate accurately expenditure under this subhead.

B.2.—Excess due to expenditure on photocopying equipment and materials being greater than anticipated partly offset by a saving on other office machinery and supplies.

C.—Expenditure on telephones was less than anticipated.

## APPROPRIATIONS IN AID

									Estimated	Realised
									£	£
1. Fines	...	...	...	...	...	...	...	...	180,000	315,613
2. Fees	...	...	...	...	...	...	...	...	65,000	19,871
3. Miscellaneous	...	...	...	...	...	...	...	...	10,500	21,869
									<u>£255,500</u>	<u>£357,353</u>

1, 2 and 3. Receipts in respect of these items are difficult to estimate accurately. Arrears of fines warrants were considerably reduced during the year and this led to an increase in the fines collected. The deficit in fees collected was mainly due to the fall in business which arose from the postal strike.

## EXTRA REMUNERATION

Forty-one officers received overtime payments in excess of £200, with amounts paid varying between £204 and £2,054. Overtime was paid to one hundred and fifty-four officers in all at a total cost of £28,045.

## NOTE

Fees (stamps) were received as follows:—

								£
District Court fees	...	...	...	...	...	...	...	390,498
Circuit Court fees	...	...	...	...	...	...	...	184,751
Judicature fees	...	...	...	...	...	...	...	527,700
Bankruptcy fees	...	...	...	...	...	...	...	12,536
Judgments Registry fees	...	...	...	...	...	...	...	53,650
Chief Justice fees	...	...	...	...	...	...	...	22,456

A. WARD,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
30th April, 1980.

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 27

## LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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 ...	2,271,000	2,243,821	27,179	—
B.1.—Travelling and Incidental Expenses	81,000	38,266	42,734	—
B.2.—Office Machinery and other Office Supplies ... ..	37,000	40,248	—	3,248
C.—Post Office Services ... ..	80,000	53,282	26,718	—
TOTAL	£ 2,469,000	2,375,617	96,631	3,248
Surplus to be surrendered			£93,383	

## EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Land Registry Fees ... .. £2,080,934

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

- A.—A sum of £107,000 was received from the Vote for Remuneration (No. 53).
- B.1.—Saving mainly due to the provision for compensation not being spent.
- B.2.—Excess due to expenditure on photocopying equipment and materials and other office machinery and supplies being greater than anticipated, partly offset by a saving of the provision for computer and data preparation equipment, for which no expenditure was incurred.
- C.—Expenditure on telephones was less than anticipated.

## EXTRA REMUNERATION

One hundred and fifty-eight officers received overtime payments in excess of £200, with amounts paid varying between £201 and £1,435. Overtime was paid to three hundred and fifteen officers in all at a total cost of £102,178.

## NOTES

A loss by theft of £14 in the Land Registry was written off (S.13/7/63).

Fees (stamps) were received as follows:—

Land Registry fees	...	...	...	...	...	...	£	268,108
Registry of Deeds fees	...	...	...	...	...	...		169,248

A. WARD,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
30th April, 1980.

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 28

## CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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 ...	52,000	50,837	1,163	—
B.—Travelling and Incidental Expenses ...	5,110	1,888	3,222	—
C.—Post Office Services ... ..	4,000	3,097	903	—
GROSS TOTAL	£ 61,110	55,822	5,288	—
			Surplus of Gross Estimate over Expenditure £5,288	
	Estimated	Realised		
Deduct— D.—Appropriations in Aid	110	110		
NET TOTAL	£ 61,000	55,712		Surplus to be surrendered £5,288

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

B.—Saving due to the deferment of the purchase of stationery.

C.—Expenditure was less than estimated due to the disruption of the telephone service.

## EXTRA REMUNERATION

Eight officers were paid a total of £406 in respect of overtime.

## NOTE

In addition to the amount expended under Subhead A, a further sum of £5,000 was charged to the Vote for Remuneration (No. 53).

ANTOINETTE TORMEY,  
*Accounting Officer.*

OFFICE OF CHARITABLE DONATIONS AND BEQUESTS,  
25th April, 1980.

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.*

# ENVIRONMENT

Vote 29

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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> £5,069,000				
<i>Supplementary</i> 735,000				
	5,804,000	5,780,097	23,903	—
A.2.—Consultancy Services ... ..	5,000	2,000	3,000	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £720,000				
<i>Supplementary</i> 175,000				
	895,000	932,941	—	37,941
C.—Post Office Services				
<i>Original</i> £162,000				
<i>Supplementary</i> 38,000				
	200,000	166,454	33,546	—
D.—Statutory Inquiries ... ..	5,000	3,309	1,691	—
E.1.—Housing Subsidy				
<i>Original</i> £54,751,000				
<i>Less Supplementary</i> 1,289,990				
	53,461,010	52,431,519	1,029,491	—
E.2.—Private Housing Grants				
<i>Original</i> £30,000,000				
<i>Supplementary</i> 10				
	30,000,010	24,600,787	5,399,223	—
F.1.—Water Supply and Sewerage, etc.				
Subsidies ... ..	10,100,000	9,862,499	237,501	—
F.2.—Water Supply and Sewerage Grants	4,430,000	4,290,892	139,108	—
G.—Grants in respect of Environmental Works and Dangerous Places				
<i>Original</i> £1,685,000				
<i>Supplementary</i> 2,600,000				
	4,285,000	4,513,871	—	228,871
H.—Recoupment of Expenditure in respect of Register of Electors				
<i>Original</i> £260,000				
<i>Supplementary</i> 37,000				
	297,000	290,664	6,336	—
I.—An Foras Forbartha, Teo. (Grant-in-Aid)				
<i>Original</i> £1,437,000				
<i>Supplementary</i> 160,000				
	1,597,000	1,597,000	—	—



# Vote 29

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Local Improvements Scheme ... ..	2,750,000	2,704,573	45,427	—
K.—Technical Assistance ... ..	24,000	22,934	1,066	—
L.—Grants in respect of Road Works, Road Safety and related Services				
<i>Original</i> £42,866,000				
<i>Supplementary</i> 2,600,000				
<i>Do.</i> 59,000				
	45,525,000	45,503,432	21,568	—
M.—Licensing and Registration of Motor Vehicles and Licensing of Drivers				
<i>Original</i> £1,640,000				
<i>Supplementary</i> 460,000				
	2,100,000	2,099,981	19	—
N.—Interest Subsidy for Building Societies				
<i>Original</i> £74,000				
<i>Supplementary</i> 24,000				
	98,000	97,051	949	—
O.—Recoupment of Expenditure on foot of certain Malicious Injuries ...	500,000	780,466	—	280,466
P.—Grant in Relief of Rates				
<i>Original</i> £92,865,000				
<i>Less Supplementary</i> 750,000				
	92,115,000	91,826,574	288,426	—
Q.—Miscellaneous Services				
<i>Original</i> £1,148,000				
<i>Supplementary</i> 167,000				
	1,315,000	1,312,333	2,667	—
R.—Apprentice Employment ... ..	12,000	9,619	2,381	—
GROSS TOTAL				
<i>Original</i> £250,503,000				
<i>Supplementary</i> 5,200,010				
<i>Less Do.</i> 184,990				
	£255,518,020	248,828,996	7,236,302	547,278
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £6,689,024	
Deduct—				
S.—Appropriations in Aid				
<i>Original</i> £895,000				
<i>Less Supplementary</i> 185,000				
	710,000	669,048	Deficiency in Appropria- tions in Aid realised £40,952	
NET TOTAL				
<i>Original</i> £249,608,000				
<i>Supplementary</i> 5,200,010				
<i>Do.</i> 10				
	£254,808,020	248,159,948	Net Surplus to be surrendered £6,648,072	

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

- A.2.—Anticipated consultancy projects did not materialise.
- C.—Shortfall in expenditure is principally due to industrial action in the Department of Posts and Telegraphs.
- D.—Accurate estimation not possible.
- E.1.—Savings arose due to adjustments on overpayments made in previous years, recovery of subsidy on rent arrears and adjustments made on outstanding certified claims.
- E.2.—Shortfall in expenditure is principally due to industrial action in the Department of Posts and Telegraphs.
- G.—The excess was due to an extra grant made to Mayo County Council which was not anticipated at the beginning of the year.
- O.—Accurate estimation not possible.
- R.—The surplus is due to the fact that claims from the Local Authorities were less than anticipated.

## APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Fees payable by local authorities, etc., for audit of their accounts		180,000	188,742
2. Costs payable by local authorities in relation to inquiries ...		10,000	5,704
3. Expenses repayable by Local Authorities under Section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939)		65,000	61,674
4. Fees payable by applicants for certificates of reasonable value of new houses ... ..		20,000	23,212
5. Inspection fees in respect of the scheme of structural guarantees for new houses			
	<i>Original</i>	£70,000	
	<i>Less Supplementary</i>	45,000	
		25,000	26,281
6. Fees payable by applicants for driving tests			
	<i>Original</i>	£500,000	
	<i>Less Supplementary</i>	170,000	
		330,000	291,350
7. Miscellaneous, including refunds on certain housing grants, salaries of officers on loan to outside bodies and refunds and payments from the EEC			
	<i>Original</i>	£50,000	
	<i>Supplementary</i>	30,000	
		80,000	72,085
TOTAL			
	<i>Original</i>	£895,000	
	<i>Less Supplementary</i>	185,000	
		£710,000	£669,048

2. Accurate estimation not possible.
4. Government decision to make CRV's a requirement of all loans in respect of new houses resulted in an increase in the number of applications.



## Vote 29

6. Industrial action in the Department of Posts and Telegraphs resulted in a significant decrease in the number of driving test applications and also there was a delay in the introduction of the revised rates of driving test fees.
7. The principal receipts under this head were:—salaries of officers on loan to outside bodies, £31,857; recoupment of travelling expenses by the EEC, £24,834; refunds of private housing and water and sewerage grants, £8,705; refund of payment by the Medical Bureau of Road Safety, £2,694; Vested Cottages Appeals fees, £282; Housing Grant fees, £27; and refunds of overpayments of housing subsidies by Local Authorities, £2,565.

### EXTRA REMUNERATION

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 each received £578 as members of An Bord Pleanála. Four Executive Officers, four Higher Executive Officers, one Administrative Officer, one Assistant Principal Officer and one Housing Inspector received amounts ranging from £217 to £1,890 for special or higher duties. Forty-nine Clerical Assistants, thirty Messengers, four Paperkeepers, fifteen Keypunch Operators, ten Clerical Officers, eight Staff Officers, fifteen Executive Officers, and four Higher Executive Officers received amounts in excess of £200 and up to £2,339 for overtime. Overtime was paid to three hundred and fourteen officers in all at a total cost of £104,273.

### NOTES

A sum of £510,240 was charged to Subhead A.1 in respect of salaries of staff assigned to An Bord Pleanála.

A sum of £31,250 was charged to Subhead A.1 in respect of salaries of staff assigned to the National Road Safety Association.

A sum of £23,944 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,  
24th April, 1980.

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, 1979, 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> £6,010,000				
<i>Supplementary</i> 500,000				
	6,510,000	6,480,354	29,646	—
A.2.—Travelling and Incidental Expenses				
<i>Original</i> £648,000				
<i>Supplementary</i> 100,000				
	748,000	753,716	—	5,716
A.3.—Office Machinery and other Office Supplies	140,000	133,289	6,711	—
A.4.—Post Office Services	435,000	335,788	99,212	—
B.1.—International Activities	308,000	272,307	35,693	—
B.2.—Research Activities	207,000	213,286	—	6,286
C.1.—Higher Education Grants	3,092,500	3,067,323	25,177	—
C.2.—University Scholarships, Research Grants and Fellowships	398,000	369,414	28,586	—
D.1.—Publications in Irish	559,300	548,136	11,164	—
D.2.—Grants to Colleges providing Courses in Irish				
<i>Original</i> £260,000				
<i>Supplementary</i> 70,000				
	330,000	307,748	22,252	—
D.3.—Transport Services				
<i>Original</i> £14,525,000				
<i>Supplementary</i> 1,990,000				
	16,515,000	16,464,801	50,199	—
D.4.—Technological Aids	228,000	224,794	3,206	—
D.5.—Training Courses—Audio-Visual Aids	5,500	3,177	2,323	—
D.6.—Physical Education	59,000	50,990	8,010	—
D.7.—Teachers' Centres	78,000	62,530	15,470	—
D.8.—Aontas	10,500	10,500	—	—
D.9.—National and Secondary Schools—Grants towards Clerical Assistance				
<i>Original</i> £1,600,000				
<i>Less Supplementary</i> 750,000				
	850,000	624,850	225,150	—



# Vote 30

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.10.—Pearse Commemoration Projects	50,000	41,547	8,453	—
D.11.—Grants to Voluntary Organisations towards the Employment of Development Officers				
<i>Original</i> Nil				
<i>Supplementary</i> £500,000				
<i>Less Do.</i> 375,000	125,000	30,000	95,000	—
D.12.—People's College				
<i>Original</i> Nil				
<i>Supplementary</i> £4,000	4,000	4,000	—	—
D.13.—Foras Éireann				
<i>Original</i> Nil				
<i>Supplementary</i> £1,500	1,500	1,500	—	—
NATIONAL LIBRARY				
E.1.—Purchase of Books, etc. (Grant-in-Aid) ... ..	48,000	48,000	—	—
E.2.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid) ...	2,700	2,700	—	—
E.3.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications ... ..	3,200	6,315	—	3,115
E.4.—Development Schemes ... ..	15,000	14,466	534	—
NATIONAL MUSEUM				
F.1.—Purchase of Specimens (Grant-in-Aid)				
<i>Original</i> £56,600				
<i>Supplementary</i> 15,000	71,600	71,600	—	—
F.2.—Fittings, Materials, etc. ... ..	12,000	13,306	—	1,306
F.3.—Archaeological Excavations				
<i>Original</i> £6,000				
<i>Supplementary</i> 75,000	81,000	75,144	5,856	—
F.4.—Development Schemes ... ..	15,000	11,235	3,765	—
GRANTS-IN-AID				
G.1.—An Cumann Scoilghrámaíochta ...	9,500	9,500	—	—
G.2.—Royal Irish Academy of Music				
<i>Original</i> £140,000				
<i>Supplementary</i> 6,000	146,000	146,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.3.—The National Film Institute of Ireland—Purchase of Educational Films ... ..	8,500	8,500	—	—
G.4.—Dublin Institute of Adult Education—General Expenses ... ..	9,500	9,500	—	—
G.5.—Royal Zoological Society of Ireland	2,000	2,000	—	—
G.6.—Irish Committee of Historical Sciences ... ..	1,100	1,100	—	—
G.7.—Grant-in-Aid Fund for Youth and Sports Organisations Original £1,104,000 Supplementary 300,000	1,404,000	1,336,357	67,643	—
G.8.—Chester Beatty Library Original £75,000 Supplementary 12,000	87,000	87,000	—	—
G.9.—Irish Countrywomen's Association	7,500	7,500	—	—
G.10.—An Cumann le Béaloideas Éireann	1,100	1,100	—	—
G.11.—Music Association of Ireland	4,500	4,500	—	—
G.12.—Institiúid Teangeolaíochta Éireann Original £111,000 Supplementary 27,000	138,000	138,000	—	—
G.13.—Royal Society of Antiquaries of Ireland ... ..	800	800	—	—
G.14.—Grant-in-Aid Fund for Youth Employment Original £100,000 Supplementary 1,900,000 Less Do. 500,000	1,500,000	1,500,000	—	—
G.15.—Special USA Exhibition Fund	10,000	—	10,000	—
GROSS TOTAL Original £30,356,800 Supplementary 2,474,000 Do. 1,401,500	£ 34,232,300	33,494,673	754,050	16,423
			Surplus of Gross Estimate over Expenditure £737,627	



# Vote 30

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised		
<i>Deduct—</i>				
H.—Appropriations in Aid	174,800	122,595		Deficiency in Appropriations in Aid realised £52,205
NET TOTAL				
Original	£30,182,000			
Supplementary	2,474,000			
Do.	1,401,500			
	<u>£ 34,057,500</u>	<u>33,372,078</u>		Net Surplus to be surrendered £685,422

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

- A.4.—Post Office services rendered were greatly reduced owing to postal strike.
- 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.2.—Attendance figures were less than expected.
- 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 1979 were not paid until 1980.
- D.9.—The number of schools participating in the scheme was less than expected.
- D.10.—Some of the commemoration projects did not take place in 1979.
- D.11.—The number appointed was less than expected.
- E.3.—The fees payable were increased with effect from 1974 and arrears were paid in 1979.
- F.2.—Expenditure was greater than expected.
- F.3.—Expenditure was less than expected.
- F.4.—Expenditure on the schemes was less than expected.
- G.15.—Since no money was received in respect of the Exhibition of Early Irish Art in the United States there was no issue to the Fund.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees for genealogical researches, etc. ... ..	9,000	13,270
2. Sales of publications in Irish ... ..	40,000	47,148
3. Fees for photocopying services ... ..	6,000	12,351
4. Income from Treasures of Early Irish Art Exhibition in United States (Subhead G.15) ... ..	10,000	—
5. Recoupment of certain travelling and subsistence expenses from the EEC ... ..	10,000	17,616
6. Contributions from the EEC for educational activities ... ..	77,000	5,456
7. Miscellaneous ... ..	22,800	26,754
	<u>£174,800</u>	<u>£122,595</u>

1. The demand for genealogical researches was greater than anticipated.
2. Sales of publications in Irish were greater 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 1979.
5. Refunds of travel costs from the EEC were greater than expected.
6. Expected payments from the EEC did not come to hand during the year.
7. Receipts are variable and cannot be closely estimated.

## EXTRA REMUNERATION

Two Higher Executive Officers, one Executive Officer and one Staff Officer received allowances of £1,729, £1,729, £915 and £379, respectively, for special duties.

Ten Higher Executive Officers, twenty-one Executive Officers, fifteen Staff Officers, twenty-six Clerical Officers, ninety-nine Clerical Assistants, twenty-five Messengers, six Temporary Porters, five Night Watchmen, one Technical Officer, two General Operators and nineteen Temporary Clerks received sums varying from £201 to £2,548 in respect of overtime.

The total amount paid in respect of overtime was £164,211.

Five National Library Assistants, one Assistant Keeper in the Museum, one Head Attendant, forty Attendants, one Mounter and Binder, two Carpenters, three Labourers, one Photographer, one Painter, one Cleaner, six Technical Assistants and one Professional Assistant in the Institutions of Science and Art received sums varying from £201 to £2,869 in respect of extra attendance, Sunday and night duty.

One Assistant Secretary, two Principal Officers and two Assistant Principals received sums varying from £250 to £500 for special work in relation to the Examinations.

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

## NOTES

An *ex-gratia* payment of £25 was made to an officer in respect of stolen money (S.109/41/41).

An *ex-gratia* payment of £738 was made to the printer in respect of price increases not anticipated at the time of tendering and not provided for in the tender for the printing of 2,000 copies of an Irish book (S.9/8/51).

AN ROINN OIDEACHAIS,  
28 Aibreán, 1980.

L. Ó LAIDHIN,  
*Accounting Officer.*

I have examined the above Account and the appended 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-Reachtair Cuntas agus Ciste.*



# Vote 30

## GRANTS-IN-AID

### ACCOUNTS OF GRANT-IN-AID FUNDS, 1979

	Balances on 1st January, 1979	Grants-in Aid, 1979	Total	Expenditure, 1979	Balances on 31st Dec- ember, 1979
	£	£	£	£	£
Purchase of Specimens for National Museum ...	25,550	71,600	97,150	92,817	4,333
Archaeological Excavations (a)	5,142	—	5,142	5,142	—
Purchase of Books, etc., for the National Library	11,541	48,000	59,541	44,591	14,950
Survey and Reproduction of Irish Historical Records in Foreign Collections	846	2,700	3,546	328	3,218
Survey and Reproduction of Films of Irish Historical Interest (b) ... ..	259	—	259	259	—
Purchase of Objects for Heraldic Museum (b)	329	—	329	329	—
Fund for Youth and Sports Organisations (c) ...	64,496	1,336,357	1,400,853	1,400,853	—
Fund for Youth Employment	199,294	1,500,000	1,699,294	1,421,654	277,640
National Museum—US Exhibition of Treasures of Early Irish Art ...	28,674	—	28,674	—	28,674
TOTAL	£ 336,131	2,958,657	3,294,788	2,965,973	328,815

L. Ó LAIDHIN,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
28 Aibreán, 1980.

(a) Converted to a grant subhead as from 1st January, 1979.

(b) Recouped to the Vote as Appropriations in Aid.

(c) An analysis of expenditure from this grant-in-aid account is on page 83.

## ANALYSIS OF PAYMENTS FROM THE GRANT-IN-AID FUND FOR YOUTH AND SPORTS ORGANISATIONS

	£
Grants to the National Governing Bodies of Sport (see Schedule A) ... ..	283,100
Grants to Youth Organisations (see Schedule B) ... ..	412,530
Grants towards the cost of providing sports facilities (see Schedule C) ...	264,500
Special pre-Olympic training grants paid to the Olympic Council of Ireland	16,383
Contribution towards the provision of synthetic running tracks at Morton Stadium, Santry (£120,600) and Bishopstown, Co. Cork (£55,000) ...	175,600
Sports Scholarships ... ..	2,547
Payments relating to the promotional activities of Cospóir, the National Sports Council ... ..	167,086
Grants to youth organisations to equip youth centres:—	
(a) Church of Ireland Youth Council ... ..	£14,000
(b) Irish Girl Guides ... ..	12,500
	<hr/>
Inservice Training Programme ... ..	26,500
O'Sullivan Committee Expenses ... ..	15,000
Cultural Exchanges ... ..	3,100
Special Grants to sports organisations in respect of international competitions and the hosting of such events ... ..	16,715
	15,900
Miscellaneous payments ... ..	1,892
	<hr/>
	£1,400,853

## SCHEDULE A

## GRANTS TO THE NATIONAL GOVERNING BODIES OF SPORT

	£
Amateur Basketball Association of Ireland ... ..	5,600
Association for Adventure Sports ... ..	17,500
Badminton Union of Ireland ... ..	9,800
Irish Amateur Boxing Association ... ..	5,000
Bord Lúthchleas na hÉireann ... ..	18,500
Comhairle Liathróid Láimhe na hÉireann ... ..	12,500
Cumann Camóguidheachta na nGaedheal ... ..	6,000
Irish Amateur Rowing Union ... ..	8,000
Irish Amateur Swimming Association ... ..	9,300
Irish Ladies' Hockey Union ... ..	7,000
Irish Lawn Tennis Association ... ..	6,000
National Athletic and Cycling Association ... ..	7,750
National Community Games ... ..	14,500
National Rehabilitation Board ... ..	5,250
Olympic Council of Ireland ... ..	60,000
National Finance Committee for Schoolboy and Amateur Football ... ..	11,500
Cumann Lúthchleas Gael ... ..	16,500
Miscellaneous grants under £5,000 (39 organisations) ... ..	62,400
	<hr/>
	£283,100



## Vote 30

### SCHEDULE B

#### GRANTS TO YOUTH ORGANISATIONS

	£
National Youth Council ... ..	41,500
National Federation of Youth Clubs ... ..	70,000
Federation of Irish Scout Associations ... ..	52,000
Catholic Youth Council ... ..	56,000
Catholic Guides of Ireland ... ..	6,300
Ógra Chorcaí ... ..	32,500
Irish Girl Guides ... ..	13,000
Church of Ireland Youth Council ... ..	9,500
Contact ... ..	7,500
Macra na Tuaithe ... ..	102,000
Miscellaneous grants under £5,000 (13 organisations) ... ..	22,230
	<hr/>
	£412,530

### SCHEDULE C

#### GRANTS TOWARDS THE COST OF PROVIDING SPORTS FACILITIES

	£
C.B.S., Ballygall Road ... ..	20,000
Tolka Rovers Football Club ... ..	20,000
St. Mary's College, Newport, Co. Tipperary ... ..	18,000
Portlaoise Sports Complex ... ..	16,000
Ballina Stephenites GAA Club ... ..	9,000
Brabazon Park Community Hall, Swinford ... ..	11,000
Longford Slashers GAA Club ... ..	25,000
Galway Bay Sailing Club ... ..	8,000
Craobh Chiaráin, Parnell Park ... ..	12,000
St. Brendan's College, Killarney ... ..	7,000
Kilbarry/Ballybeg Sports Complex ... ..	10,000
Irish Handball Council, Croke Park ... ..	10,000
Kingscourt Community Centre ... ..	5,000
Erin's Isle GAA Club, Finglas ... ..	5,000
Mullingar Sports Complex ... ..	5,000
Banagher Sports Complex ... ..	5,000
De la Salle PPU, Waterford ... ..	14,000
Mall Community PE Complex, Longford ... ..	25,000
Clondalkin Community Council ... ..	25,000
Miscellaneous grants under £5,000 (5 organisations) ... ..	14,500
	<hr/>
	£264,500

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

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1979

	Securities £	Cash £		Securities £	Cash £
Balances on 1st January, 1979	164,718	18,857	Securities redeemed, viz., 12% Convertible Stock, 1979	500	—
Transferred from Income Account for Investment	—	9,640	Balances on 31st December, 1979	164,768	28,497
Securities bought, viz., 12% Convertible Stock, 1995	550	—			
	<u>£165,268</u>	<u>£28,497</u>		<u>£165,268</u>	<u>£28,497</u>

LIST OF SECURITIES HELD ON 31ST DECEMBER, 1979

	£
6% Exchequer Stock, 1980/85	15,487
6½% Exchequer Stock, 2000/05	337
4¼% National Loan, 1975/80	257
5¼% National Loan, 1982/87	280
6% Exchequer Loan, 1985/90	611
6¾% National Loan, 1986/91	400
7% ESB Stock, 1986/91	1,100
7% National Loan, 1987/92	960
7¼% ESB Stock, 1988/93	6
9¼% National Loan, 1989/94	500
8¼% Conversion Loan, 1986/88	500
9¾% National Loan, 1984/89	76,332
9% Conversion Loan, 1980/82	660
9¾% National Development Loan, 1992/97	1,300
11% National Loan, 1993/98	13,750
12% Convertible Stock, 1995	550
11½% Exchequer Stock, 1980	510
13% ESB Stock, 1983/85	3,048
14% National Loan, 1985/90	12,870
13% ESB Stock, 1988	14,400
13% ESB Stock, 1990/92	20,910
	<u>£164,768</u>



NON-VOTED FUNDS—*continued*

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1979

Fund	Balance on 1st January, 1979	Income, 1979	Total	Expenditure, 1979	Balance on 31st Dec- ember, 1979
	£	£	£	£	£
Killury or Nelan Fund	297	54	351	—	351
The Henry P. Mulock Charity	16	16	32	19	13
Carlisle and Blake Fund	1,070	391	1,461	247	1,214
Reid Bequest—Scheme A	139	279	418	279	139
—Scheme B	1,034	392	1,426	190	1,236
—Scheme C	2,297	719	3,016	—	3,016
The Father O'Halloran Memorial Fund ...	15	30	45	30	15
The Michael Joseph McEnery Memorial Scholarship Fund	306	304	610	—	610
The Lismore Endowment (Earl of Cork's Scholar- ships) ... ..	—	116	116	116	—
The Charleville Endowment	184	184	368	184	184
The Burke Memorial Fund	67	22	89	—	89
Ciste Shéamais A. Mhic Shuibhne ... ..	70	13	83	—	83
Erasmus Smith Endowment	—	10,220	10,220	9,640	580
The Mary A. Hardiman Bequest ... ..	2,605	3,344	5,949	400	5,549
Murphy Bequest ...	6,987	7,394	14,381	6,779	7,602
TOTAL	£ 15,087	23,478	38,565	17,884	20,681

L. Ó. LAIDHIN,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
28 Aibreán, 1980.

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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				
<i>Original</i> £5,918,000				
<i>Supplementary</i> 30,000				
<i>Less Do.</i> 400,000				
	5,548,000	5,413,393	134,607	—
A.2.—Loans and Grants to Training College Students				
<i>Original</i> £780,000				
<i>Less Supplementary</i> 110,000				
	670,000	374,576	295,424	—
A.3.—Special Courses for Teachers ...	85,000	67,309	17,691	—
B.—Examinations ... ..	2,000	6,125	—	4,125
<b>SCHOOLS</b>				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools				
<i>Original</i> £102,762,000				
<i>Supplementary</i> 13,416,000				
	116,178,000	113,623,576	2,554,424	—
C.2.—Model Schools — Miscellaneous Expenses ... ..	46,000	49,630	—	3,630
C.3.—Incidental Expenses ... ..	33,000	15,406	17,594	—
C.4.—Miscellaneous Grants				
<i>Original</i> £255,000				
<i>Supplementary</i> 50,000				
	305,000	297,459	7,541	—
C.5.—Capitation Grants towards Operating Costs of National Schools				
<i>Original</i> £5,700,000				
<i>Supplementary</i> 250,000				
<i>Do.</i> 500,000				
	6,450,000	6,345,297	104,703	—
C.6.—Aid towards the cost of School Books				
<i>Original</i> £270,000				
<i>Supplementary</i> 80,000				
<i>Do.</i> 55,000				
	405,000	378,585	26,415	—
C.7.—Fees for Pupils in Secondary Tops	8,000	2,264	5,736	—



# Vote 31

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.8.—Special Educational Projects				
<i>Original</i> £232,000				
<i>Supplementary</i> 20,000	252,000	205,912	46,088	—
C.9.—Caretakers in National Schools				
<i>Original</i> Nil				
<i>Supplementary</i> £450,000				
<i>Less Do.</i> 100,000	350,000	280,458	69,542	—
C.10.—Child Care Assistants in National Schools for the Handicapped				
<i>Original</i> Nil				
<i>Supplementary</i> £175,000				
<i>Less Do.</i> 125,000	50,000	17,487	32,513	—
D.—Superannuation, etc., of Teachers				
<i>Original</i> £17,003,000				
<i>Supplementary</i> 2,924,000	19,927,000	18,552,029	1,374,971	—
E.—Building, Equipment and Furnishing of National Schools ... ..	16,500,000	16,965,224	—	465,224
GROSS TOTAL				
<i>Original</i> £149,594,000				
<i>Supplementary</i> 1,055,000				
<i>Do.</i> 16,160,000	£166,809,000	162,594,730	4,687,249	472,979
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £4,214,270	
Deduct—				
F.—Appropriations in Aid				
<i>Original</i> £829,000				
<i>Supplementary</i> 80,000	909,000	1,202,173		Surplus of Appropriations in Aid realised £293,173
NET TOTAL				
<i>Original</i> £148,765,000				
<i>Supplementary</i> 1,055,000				
<i>Do.</i> 16,080,000	£165,900,000	161,392,557		Total Surplus to be surrendered £4,507,443

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

A.2.—The number of students who qualified for grants was less than expected.

A.3.—Some courses were not held.

- B.—Expenditure on examinations was greater than expected due to the postal dispute.
- C.2.—The excess was mainly due to pay costs being greater than expected.
- C.3.—Close estimation is not possible under this subhead.
- C.6.—Applications for grants were delayed due to the postal dispute.
- C.7.—The number of students in secondary tops in respect of whom fees were paid was less than estimated.
- C.8.—Expenditure on the Special Educational Projects was less than expected.
- C.9.—The saving is due to unfilled posts.
- C.10.—The saving is due to unfilled posts.
- D.—The saving is mainly due to unavoidable delay in payment of pension increases.

## APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
TRAINING OF TEACHERS							
1. (a)	Training college entrance examination fees	...	...	...	...	28,000	23,836
(b)	Recovery of loans to training college students	...	...	...	...	20,000	14,699
SUPERANNUATION, ETC., OF TEACHERS							
2. (a)	Income from securities formerly part of the National School Teachers' Pension Fund	...	...	...	...	137,400	357,106
(b)	Receipts from Church Temporalities Fund	...	...	...	...	26,600	26,598
(c)	Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc.	...	...	...	...	13,000	30,877
3.	Contributions to Teachers' Widows' and Children's Pensions Scheme						
		<i>Original</i>			£600,000		
		<i>Supplementary</i>			80,000		
						680,000	631,651
4.	Miscellaneous	...	...	...	...	4,000	117,406
TOTAL							
		<i>Original</i>			£829,000		
		<i>Supplementary</i>			80,000		
						£909,000	£1,202,173

1. (a) The shortfall is due to the number of candidates for examination being less than expected.
- (b) The number refunding loans was less than expected.
2. (a) The surplus is due to the redemption of stock during the year.
- (c) The number of marriage gratuities refunded was greater than estimated.
3. The amounts deductible from salaries and gratuities were less than expected.
4. Receipts from the sale of old school houses, refunds of salaries and grants and adjustments in respect of out of date payable orders, which are very difficult to estimate, were greater than anticipated.



## Vote 31

### NOTES

Expenditure under Subhead E includes a sum of £12,500 paid in settlement of a claim for compensation arising from an accident at Derrinagree National School (S.18/59/79).

Subhead E includes expenditure for abortive professional fees of £18,917 for extension scheme planned for the Central Remedial Clinic, Clontarf (S.18/19/72).

Subhead E includes expenditure for abortive surveyor's fees and expenses of £1.095 for extension to Glenmore National School, Co. Kilkenny (S.18/19/72).

The amount of loans to training college students outstanding at 31st December, 1979 was £54,193 (Subheads A.2 and F).

L. Ó LAIDHIN,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
28 Aibreán, 1980.

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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.*

# SECONDARY EDUCATION

Vote 32

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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) <i>Original</i> £5,850,000 <i>Supplementary</i> 400,000	6,250,000	5,961,626	288,374	—
A.2.—Supplemental Grants to Secondary Schools in lieu of Tuition Fees <i>Original</i> £12,350,000 <i>Supplementary</i> 215,000	12,565,000	12,410,837	154,163	—
A.3.—Science and other Equipment Grants	340,000	337,865	2,135	—
A.4.—Grant for Irish and Bilingual Schools	63,000	64,264	—	1,264
A.5.—Bonus for Choirs and Orchestras, etc.	18,000	14,278	3,722	—
B.—Incremental Salary Grant <i>Original</i> £61,088,000 <i>Supplementary</i> 10,886,000	71,974,000	71,867,133	106,867	—
C.—Examinations <i>Original</i> £1,629,000 <i>Supplementary</i> 553,000	2,182,000	2,174,930	7,070	—
D.—Publication of Irish Text Books	53,000	59,352	—	6,352
E.—Courses for Secondary Teachers	51,000	38,193	12,807	—
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	87,475	—	17,475
G.—Secondary Schools—Annual Repayment of Building Loans	130,000	107,429	22,571	—
H.1.—Comprehensive and Community Schools—Running Costs <i>Original</i> £10,842,000 <i>Supplementary</i> 1,094,000	11,936,000	12,035,943	—	99,943
H.2.—Secondary, Comprehensive and Community Schools — Building Grants and Capital Costs <i>Original</i> £15,175,000 <i>Less Supplementary</i> 700,000	14,475,000	13,891,513	583,487	—



### Vote 32

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
I.—Aid towards the cost of School Books	£	£	£	£
<i>Original</i> £636,000				
<i>Supplementary</i> 190,000				
	826,000	822,080	3,920	—
J.—Miscellaneous ... ..	5,000	653	4,347	—
 GROSS TOTAL				
<i>Original</i> £108,350,000				
<i>Supplementary</i> 405,000				
<i>Do.</i> 12,233,000				
	£120,988,000	119,923,571	1,189,463	125,034
			Surplus of Gross Estimate over Expenditure £1,064,429	
	<u>Estimated</u>	<u>Realised</u>		
Deduct—				
K.—Appropriations in Aid				
<i>Original</i> £1,006,000				
<i>Less Supplementary</i> 69,000				
	937,000	1,051,713		Surplus of Appropriations in Aid realised £114,713
 NET TOTAL				
<i>Original</i> £107,344,000				
<i>Supplementary</i> 405,000				
<i>Do.</i> 12,302,000				
	£120,051,000	118,871,858		Total Surplus to be surrendered £1,179,142

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

- A.5.—The number of schools which qualified for the grant was less than expected.
- D.—Payments to authors, translators and printers were greater than expected.
- E.—A number of courses were cancelled.
- F.2.—Close estimation is not possible.
- 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.—Expenditure was less than estimated.

## APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Examination fees of students							
				<i>Original</i>	£689,000		
				<i>Less Supplementary</i>	69,000		
						620,000	610,508
2. Sale of Irish text books ... ..						5,000	6,843
3. Miscellaneous receipts ... ..						32,000	122,035
4. Refund of portion of capital grants (Subhead H.2) ... ..						280,000	312,327
TOTAL							
				<i>Original</i>	£1,006,000		
				<i>Less Supplementary</i>	69,000		
						£937,000	£1,051,713

2. Receipts were greater than expected.

3. The surplus was due mainly to the cancellation in 1979 of out of date payable orders related to the previous year.

4. Close estimation is not possible.

## NOTES

The expenditure charged to Subhead H.1 includes a sum of £6,750 paid in settlement of a claim for compensation arising from an accident at Tarbert Comprehensive School (S.18/35/78).

Miscellaneous receipts includes a sum of £12,000 in respect of the sale of a site to a Vocational Education Committee.

AN ROINN OIDEACHAIS.  
28 Aibreán, 1980.

L. Ó LAIDHIN,  
*Accounting Officer.*

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 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, 1978	2,523,862	760,056	1,360,251
Year ended 31st December, 1979	—	146,332	162,181
TOTAL	£ 2,523,862	906,388	1,522,432

Principal outstanding (1) £2,523,862 – (2) £906,388 = £1,617,474.

28 Aibreán, 1980.

L. Ó LAIDHIN,  
*Accounting Officer.*



# Vote 32

## 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, 1979, in respect of Capital and Income.

### CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st January, 1979:		Balance on 31st December, 1979:	
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% ESB Stock, 1988/93	94	7½% ESB 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
	<u>£12,753</u>		<u>£12,753</u>

### INCOME ACCOUNT

	£		£
Balance on 1st January, 1979 ... ..	4,788	Travelling and subsistence expenses of members of Council ... ..	572
Registration fees ... ..	878	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	—
Dividends received ... ..	1,249	Balance on 31st December, 1979 ... ..	6,343
	<u>£6,915</u>		<u>£6,915</u>

L. Ó LAIDHIN,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
28 Aibreán, 1980.

# VOCATIONAL EDUCATION

Vote 33

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1979, compared with the sum granted, for Vocational Education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Annual Grants to Vocational Education Committees				
<i>Original</i> £48,990,000				
<i>Supplementary</i> 398,000				
<i>Do.</i> 7,383,200				
	56,771,200	56,590,793	180,407	—
B.—Training of Teachers ... ..	768,000	754,507	13,493	—
C.—Grants under Section 109 of the Vocational Education Act, 1930				
<i>Original</i> £64,000				
<i>Supplementary</i> 15,100				
	79,100	79,102	—	2
D.—Miscellaneous Vocational Education Services ... ..	25,000	20,872	4,128	—
E.—Examinations				
<i>Original</i> £177,000				
<i>Supplementary</i> 85,300				
	262,300	261,487	813	—
F.—Payments in respect of Superannuation Charges				
<i>Original</i> £1,016,000				
<i>Supplementary</i> 200,000				
	1,216,000	1,311,286	—	95,286
G.—Payments under Section 51 (6) of the Vocational Education Act, 1930				
<i>Original</i> £420,000				
<i>Supplementary</i> 35,000				
	455,000	463,621	—	8,621
H.1.—Regional Technical Colleges—Running Costs				
<i>Original</i> £8,939,000				
<i>Supplementary</i> 647,900				
	9,586,900	9,586,900	—	—
H.2.—Regional and other Technical Colleges and specialist Teacher Training Colleges—Building Grants and Capital Costs				
<i>Original</i> £1,700,000				
<i>Less Supplementary</i> 200,000				
	1,500,000	1,493,538	6,462	—
GROSS TOTAL				
<i>Original</i> £62,099,000				
<i>Supplementary</i> 398,000				
<i>Do.</i> 8,166,500				
£	70,663,500	70,562,106	205,303	103,909
			Surplus of Gross Estimate over Expenditure £101,394	



# Vote 33

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised		
<i>Deduct—</i>				
I.—Appropriations in Aid	1,984,000	2,049,327	Surplus of Appropriations in Aid realised £65,327	
NET TOTAL				
Original	£60,115,000			
Supplementary	398,000			
Do.	8,166,500			
	£ 68,679,500	68,512,779	Total Surplus to be surrendered £166,721	

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

D.—The payment towards the Irish-Swiss Institute of Horology was less than estimated due to a more favourable rate of exchange than expected.

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

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees of candidates for examinations ... ..	203,000	126,122
2. Receipts from Church Temporalities Fund ... ..	30,000	30,000
3. EEC Social Fund ... ..	1,720,000	1,892,862
4. Contributions from the EEC for educational activities ... ..	30,000	—
5. Miscellaneous ... ..	1,000	343
	£1,984,000	£2,049,327

1. The number of candidates taking the examinations was less than expected.

3. These receipts are difficult to forecast due to the system under which payments are made from the Fund. In 1979 payments were received in respect of 1977 and 1978 operations as well as advances for 1979 operations.

4. An expected payment from the EEC did not come to hand during the year.

5. It is not possible to estimate these receipts accurately.

L. Ó LAIDHIN,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
28 Aibreán, 1980.

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.*

# RESIDENTIAL HOMES AND SPECIAL SCHOOLS      **Vote 34**

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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 ...	£ 610,000	£ 627,085	£ —	£ 17,085
B.—Special Schools ... ..	556,000	507,213	48,787	—
C.—Transport Services ... ..	5,000	3,521	1,479	—
D.—Parental Moneys—Collection Expenses ... ..	200	14	186	—
E.—Building and Equipment Grants ...	500,000	248,059	251,941	—
F.—Courses in Child Care ... ..	39,000	42,817	—	3,817
G.—Residential Homes—Adaptations and Additional Accommodation ...	48,000	44,895	3,105	—
GROSS TOTAL	£ 1,758,200	1,473,604	305,498	20,902
			Surplus of Gross Estimate over Expenditure £284,596	
	Estimated	Realised		
H.—Appropriations in Aid	1,200	596		
			Deficiency in Appropriations in Aid realised £604	
NET TOTAL	£ 1,757,000	1,473,008	Net Surplus to be surrendered £283,992	

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

- B.—Expenditure was less than expected.
- 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 boys did not progress as rapidly as anticipated and efforts to secure a unit for girls were unsuccessful.
- F.—The excess was mainly due to attendance of staff at the International Year of the Child Conference in Dublin in 1979.
- G.—Expenditure was less than expected.



## Vote 34

### APPROPRIATIONS IN AID

The amount of parental moneys collected was less than anticipated due to a decline in the number of court committals.

### NOTES

This account includes unvouched expenditure of £647 on insurance stamps at Finglas Children's Centre in 1976 (S.68/1/71).

Expenditure from Subhead B includes a sum of £2,360 in respect of the replacement of gymnasium equipment destroyed or damaged in a fire at Finglas Children's Centre in 1978 (S.18/28/76).

L. Ó LAIDHIN,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
28 Aibreán, 1980.

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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, 1979, 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
	£	£	£	£
GRANTS-IN-AID				
A.1.—An tÚdarás Um Ard-Oideachas— General Expenses				
<i>Original</i> £219,000				
<i>Supplementary</i> 19,300				
	238,300	238,300	—	—
A.2.—An tÚdarás Um Ard-Oideachas— General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education				
<i>Original</i> £33,402,000				
<i>Supplementary</i> 6,868,400				
	40,270,400	40,270,400	—	—
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> £6,200,000				
<i>Less Supplementary</i> 490,200				
	5,709,800	5,709,800	—	—
A.4.—An tÚdarás Um Ard-Oideachas— Capital Grants for Furniture and Equipment for Universities and Colleges and Designated Institutions of Higher Education				
<i>Original</i> £450,000				
<i>Supplementary</i> 400,000				
	850,000	850,000	—	—
A.5.—An tÚdarás Um Ard-Oideachas— Central Applications Office ...	30,000	30,000	—	—
B.—Dublin Dental Hospital—Dental Education Grant				
<i>Original</i> £629,000				
<i>Supplementary</i> 37,000				
	666,000	666,000	—	—
C.—Cork Hospitals Board—General Expenses				
<i>Original</i> £1,000				
<i>Supplementary</i> 1,000				
	2,000	1,579	421	—



# Vote 35

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.—Thomond College of Education— Current Expenditure <i>Original</i> £722,000 <i>Supplementary</i> 103,000	825,000	825,000	—	—
E.1.—Grant-in-Aid Fund for Building Costs and other Capital Costs for Third Level Institutions not funded by an tUdarás Um Ard-Oideachas	2,000,000	1,876,394	123,606	—
E.2.—Grant-in-Aid Fund for Capital Furniture and Equipment Costs for Third Level Institutions not funded by an tUdarás Um Ard-Oideachas	150,000	150,000	—	—
F.—Dublin Institute for Advanced Studies <i>Original</i> £805,000 <i>Supplementary</i> 63,000	868,000	868,000	—	—
GROSS TOTAL <i>Original</i> £44,608,000 <i>Supplementary</i> 7,001,500	£ 51,609,500	51,485,473	124,027	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £124,027	
Deduct— G.—Appropriations in Aid <i>Original</i> £39,000 <i>Supplementary</i> 11,500	50,500	48,380	Deficiency in Appropriations in Aid realised £2,120	
NET TOTAL <i>Original</i> £44,569,000 <i>Supplementary</i> 6,990,000	£ 51,559,000	51,437,093	Net Surplus to be surrendered £121,907	

## 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			
<i>Original</i>	£33,000		
<i>Supplementary</i>	11,500		
		44,500	40,379
2. Receipts from the sale of prefabricated units	... ..	5,900	8,000
3. Miscellaneous	... ..	100	1
TOTAL			
<i>Original</i>	£39,000		
<i>Supplementary</i>	11,500		
		£50,500	£48,380

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

2. Receipts were greater than expected.

3. Receipts were less than expected.

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

	£
Grant-in-Aid, 1979	1,876,394
Expenditure, 1979	1,876,394
Balance on 31st December, 1979	Nil

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

	£
Grant-in-Aid, 1979	150,000
Expenditure, 1979	150,000
Balance on 31st December, 1979	Nil

L. Ó LAIDHIN,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
28 Aibreán, 1980.

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, 1979, 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 ...	£ 223,000	£ 224,345	£ —	£ 1,345
B.—Travelling and Incidental Expenses ...	24,500	21,273	3,227	—
C.—Post Office Services ... ..	2,500	1,193	1,307	—
D.—Purchase and Repair of Pictures (Grant-in-Aid) ... ..	23,500	23,500	—	—
E.—Conservation of Works of Art (Grant-in-Aid) ... ..	9,000	9,000	—	—
F.—Purchase of Books and Journals (Grant-in-Aid) ... ..	7,500	7,500	—	—
GROSS TOTAL	£ 290,000	286,811	4,534	1,345
			Surplus of Gross Estimate over Expenditure £3,189	
	Estimated	Realised		
Deduct— G.—Appropriations in Aid	2,000	2,256		Surplus of Appropriations in Aid realised £256
NET TOTAL	£ 288,000	284,555		Total Surplus to be surrendered £3,445

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

A.—A sum of £50,000 was received from the Vote for Remuneration (No. 53).

B.—Saving resulted from less travelling than expected.

C.—Reduction in postal services due to postal strike.

#### APPROPRIATIONS IN AID

Increase due to greater demand for reproductions.

#### EXTRA REMUNERATION

Thirty-two attendants and two cleaners received sums varying from £201 to £1,560 in respect of overtime.

Five attendants received sums varying from £10 to £163 in respect of overtime.

The total amount paid in respect of overtime was £36,355.

## GRANTS-IN-AID ACCOUNT

				Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals
				£	£	£
Balance from 1978	...	...	...	14,671	8,477	313
Grant-in-Aid, 1979	...	...	...	23,500	9,000	7,500
				38,171	17,477	7,813
Expended, 1979	...	...	...	34,588	2,295	5,153
Balance to 1980	...	...	... £	3,583	15,182	2,660

JAMES WHITE,  
*Accounting Officer.*

NATIONAL GALLERY,  
16th April, 1980.

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.*



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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				
<i>Original</i> £782,000				
<i>Supplementary</i> 60,000				
	842,000	807,082	34,918	—
A.2.—Consultancy Services ... ..	10	—	10	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £160,000				
<i>Supplementary</i> 70,000				
	230,000	200,378	29,622	—
B.2.—Post Office Services ... ..	35,000	32,050	2,950	—
C.1.—Sea Fisheries Development				
<i>Original</i> £125,000				
<i>Supplementary</i> 20,000				
	145,000	154,564	—	9,564
C.2.—Fishery School ... ..	10	—	10	—
C.3.—Main Fishery Harbour Works, including payments to the Fishery Harbour Centres Fund ... ..	1,750,000	1,645,162	104,838	—
C.4.—Fishery Harbour Centres Fund—Grants under Fishery Harbour Centres Act, 1968				
<i>Original</i> £5,000				
<i>Supplementary</i> 28,000				
	33,000	34,000	—	1,000
C.5.—Miscellaneous Marine Schemes ...	14,400	207	14,193	—
C.6.—Construction of Exploratory Fishing Vessels				
<i>Original</i> £1,500,000				
<i>Less Supplementary</i> 313,910				
	1,186,090	—	1,186,090	—
D.1.—An Bord Iascaigh Mhara—Administration and Current Development (Grant-in-Aid)				
<i>Original</i> £3,140,000				
<i>Supplementary</i> 63,000				
	3,203,000	3,140,000	63,000	—
D.2.—An Bord Iascaigh Mhara—Capital Development (Grant-in-Aid)	6,000,000	3,000,000	3,000,000	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.3.—Repayment of Advances	200,000	200,000	—	—
E.—Inland Fisheries Development				
<i>Original</i> £1,375,000				
<i>Supplementary</i> 57,000	1,432,000	1,453,224	—	21,224
F.—The Inland Fisheries Trust Incorporated (Grant-in-Aid)				
<i>Original</i> £894,000				
<i>Supplementary</i> 77,000	971,000	971,000	—	—
G.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid) ...	12,500	12,500	—	—
H.—Grants under EEC Individual Projects Scheme ... ..	5,000	—	5,000	—
I.—Expenditure in connection with Acquisition of Fisheries				
<i>Original</i> £50,000				
<i>Supplementary</i> 3,000	53,000	53,000	—	—
GROSS TOTAL				
<i>Original</i> £16,047,920				
<i>Supplementary</i> 64,090	£ 16,112,010	11,703,167	4,440,631	31,788
			Surplus of Gross Estimate over Expenditure £4,408,843	
Deduct—	Estimated	Realised		
J.—Appropriations in Aid				
<i>Original</i> £46,920				
<i>Supplementary</i> 64,080	£ 111,000	151,176		
			Surplus of Appropriations in Aid realised £40,176	
NET TOTAL				
<i>Original</i> £16,001,000				
<i>Supplementary</i> 10	£ 16,001,010	11,551,991		
			Total Surplus to be surrendered £4,449,019	

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

- A.1.—This subhead includes £51 in respect of an unrecovered overpayment of salary (D.305/1/63).
- 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 miscellaneous items.



## Vote 37

- B.2.—Postal charges were less than anticipated.
- C.1.—Excess expenditure due mainly to increased costs of boat hire for sampling surveys.  
This subhead includes a payment of £490 in respect of damage to a vehicle hired by the Fisheries Division (S.48/2/51).
- C.2.—This provision was not required.
- C.3.—Saving arose because of delays in the commencement of harbour works for which provision had been made.
- C.5.—Planned works were not carried out in 1979.
- C.6.—Negotiations for the purchase of plans for an exploratory vessel were not completed in time for any payment to be made in 1979.
- D.1.—Following on the passing of a supplementary estimate in December, 1979 which included the sum of £63,000 in respect of this subhead, there was an inadvertent delay in making payment of this sum, resulting in a saving.
- D.2.—Saving due to a temporary falling off in demand for new vessels and a delay in the placing of orders for a number of new vessels.
- E.—This subhead includes a payment of £22 in respect of damage to a vehicle hired by the Fisheries Division (S.48/2/51).
- H.—No project was put forward for FEOGA grant in 1979.

### APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Proceeds of fines and forfeitures incurred in respect of fishery offences			
	<i>Original</i>	£5,000	
	<i>Supplementary</i>	12,000	
		17,000	22,801
2. Lettings of fishing rights	... ..	4,700	5,798
3. Miscellaneous receipts			
	<i>Original</i>	£37,220	
	<i>Supplementary</i>	52,080	
		89,300	122,577
	<b>TOTAL</b>		
	<i>Original</i>	£46,920	
	<i>Supplementary</i>	64,080	
		£111,000	£151,176

Surplus arose mainly because of unanticipated miscellaneous receipts.

Miscellaneous receipts comprise—	£
Receipts at Galway Fishery	72,559
Recoupment from EEC of grants paid to Producer Organisations of Fishermen	22,820
Refunds of air fares from EEC	12,822
Receipts in respect of sale of fish samples	1,852
Miscellaneous	12,524
	<u>£122,577</u>

## EXTRA REMUNERATION

An Assistant Secretary received £400 for acting as a member of the Foyle Fisheries Commission. Seven officers received sums varying from £217 to £530 in respect of overtime. A total of £4,017 was paid to twenty-six officers for overtime.

## NOTES

Amenity work costing £1,976 was carried out, without charge, by the Forest and Wildlife Service at the Galway Fishery (S.27/14/77).

The operation of the Galway Fishery resulted in a surplus of £40,974.

A. W. DUGGAN,  
*Accounting Officer.*

24th April, 1980.

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-Reachtairé Cuntas agus Ciste.*



## Vote 38

## FORESTRY

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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> £5,208,200				
<i>Supplementary</i> 650,000				
	5,858,200	5,754,549	103,651	—
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> £1,115,500				
<i>Supplementary</i> 172,000				
	1,287,500	1,298,033	—	10,533
B.2.—Post Office Services ... ..	180,300	196,800	—	16,500
B.3.—Office Machinery and other Office Supplies				
<i>Original</i> £67,000				
<i>Supplementary</i> 26,000				
	93,000	98,415	—	5,415
C.1.—Payment to Grant-in-Aid Fund for the Acquisition of Land (Grant-in-Aid) ... ..	1,400,000	1,400,000	—	—
C.2.—Forest Development and Management				
<i>Original</i> £12,827,080				
<i>Supplementary</i> 850,000				
	13,677,080	13,451,881	225,199	—
C.3.—Sawmilling				
<i>Original</i> £157,700				
<i>Supplementary</i> 20,000				
	177,700	193,671	—	15,971
C.4.—Provision for Assistance to Irish Board Mills Limited (In Receivership)	10	—	10	—
D.—Grants for Afforestation Purposes				
<i>Original</i> £50,000				
<i>Less Supplementary</i> 15,000				
	35,000	18,303	16,697	—
E.—Forestry Education ... ..	101,000	106,748	—	5,748
F.—John F. Kennedy Park				
<i>Original</i> £95,500				
<i>Supplementary</i> 5,000				
	100,500	96,260	4,240	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.—Game Development and Management				
<i>Original</i> £386,500				
<i>Less Supplementary</i> 210,010				
	176,490	159,331	17,159	—
H.—Conservation (Grant-in-Aid) Account	10	10	—	—
I.—Agency, Advisory and Special Services				
<i>Original</i> £151,200				
<i>Supplementary</i> 10,000				
	161,200	156,649	4,551	—
GROSS TOTAL				
<i>Original</i> £21,760,000				
<i>Supplementary</i> 1,488,000				
	£ 23,248,000	22,930,650	371,517	54,167
			Surplus of Gross Estimate over Expenditure £317,350	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £429,359	
J.—Appropriations in Aid	5,700,000	6,129,359		
NET TOTAL			Total Surplus to be surrendered £746,709	
<i>Original</i> £16,060,000				
<i>Supplementary</i> 1,488,000				
	£ 17,548,000	16,801,291		

## EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Bequest for tree planting in Ireland	—	21,148

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

- A.2.—This provision was not required.
- B.1.—This subhead includes payments totalling £126 to three officers in respect of damage to personal property (E.109/41/41 and E.109/83/67).
- B.2.—Postal and telephone charges were higher than expected.
- B.3.—Excess due to increased expenditure on office equipment arising from transfer to new accommodation.
- C.2.—Miscellaneous expenditure under the subhead includes the following:—
- (1) £2,362 comprising £1,362 costs in an accident case settled in 1978 and £1,000 *ex-gratia* payment to a former worker in poor health (E.112/1/78 and E.112/4/78).



## Vote 38

- (2) £1,261 for damages and costs in three accidents involving vehicles of the Forest and Wildlife Service (S.42/2/51 and S.86/4/77).
- (3) £464 damage caused in two cases arising from the operations of the Forest and Wildlife Service (D.F.12/3/80 and D.305/1/63).
- (4) £215 in respect of damage caused when private turbary was ploughed in error. A further £180 was written off in respect of expenditure on this case charged to a previous year's Vote (S.86/4/77).
- (5) £250, *ex-gratia* payment to a contractor in respect of loss while working for the Forest and Wildlife Service (D.F.14/12/79).
- (6) £740 in respect of legal costs in a court action concerning Christmas trees (S.86/4/77).
- (7) £36 in respect of losses incurred by workers due to a fire (D.305/1/63).

C.3.—Labour costs at the sawmills were higher than expected.

C.4.—This provision was not required.

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

E.—General expenses were higher than expected.

G.—Saving was due to recruitment of Wildlife Rangers being slower than expected.

I.—This subhead includes £6,030 in respect of the expenses of the Wildlife Advisory Council. The total expenditure since the appointment of the Council in 1978 amounts to £9,870.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
<b>FOREST RECEIPTS:</b>		
Sales of Timber ... ..	5,294,000	5,523,786
Rents (housing, grazing, shooting, etc.) ... ..	50,000	65,762
Sale of houses to foresters ... ..	106,000	109,728
Sales of plants, refunds of travelling expenses, etc. (a) ... ..	50,000	167,823
<b>SAWMILL RECEIPTS:</b>		
Receipts from Sawmills (Subhead C. 3) ... ..	200,000	262,260
<b>TOTAL</b>	<b>£5,700,000</b>	<b>£6,129,359</b>

Surplus due to (i) market buoyancy in timber sales and (ii) miscellaneous receipts which were greater than anticipated.

#### (a) Miscellaneous Appropriations in Aid comprise:

	£
Sale of plants and seeds ... ..	54,156
Payment in respect of Biomass Experiment ... ..	25,000
Receipts in respect of Forest Parks ... ..	28,950
Refund of some interest charged to Subhead C.4 in 1978 ... ..	12,479
Sale of venison ... ..	10,469
Compensation ... ..	8,493
Refund of air fares ... ..	8,132
Sale of hay ... ..	6,719
Sale of scrap ... ..	3,419
Miscellaneous ... ..	10,006
	<b>£167,823</b>

## EXTRA REMUNERATION

Seventeen officers received amounts varying from £206 to £1,612 in respect of overtime. A total of £14,174 was paid to ninety-seven officers for overtime.

## NOTES

The following items were written off:—

£114,087—losses resulting from forest fires (S.86/7/39 and D.305/1/63).

£2,379—loss in respect of theft (D.305/1/63).

£882—unrecovered overpayments for annual leave in 23 cases (D.305/1/63).

Amenity work costing £1,976 was carried out, without charge, at the Galway Fishery on behalf of the Fisheries Division (S.27/14/77).

## GRANT-IN-AID FUND FOR THE ACQUISITION OF LAND

## ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1979

	£
Balance on 1st January, 1979	799,320
Grant-in-Aid, 1979	1,400,000
Amount received from sundry sources for sale of land, etc.	17,121
	<hr/>
	2,216,441
Expenditure, 1979	516,498
	<hr/>
Balance on 31st December, 1979	£1,699,943

## CONSERVATION (GRANT-IN-AID) ACCOUNT

## ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1979

	£
Balance on 1st January, 1979	152,030
Grant-in-Aid, 1979	10
	<hr/>
	152,040
Expenditure, 1979	121,449
	<hr/>
Balance on 31st December, 1979	£30,591

A. W. DUGGAN,  
*Accounting Officer.*

24th April, 1980.

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-Reachtair Cuntas agus Ciste.*



## ABSTRACT ACCOUNT OF SAWMILLING OPERATIONS FOR THE YEAR ENDED 31ST DECEMBER, 1979

## MANUFACTURING ACCOUNT

	Cong	Dundrum	Total	Trading Account—Cost of Goods produced	Cong	Dundrum	Total
	£	£	£		£	£	£
Value of raw material ... ..	91,573	87,311	178,884	...	195,884	201,027	396,911
Carriage inward ... ..	16,957	16,311	33,268				
Cost of raw material ... ..	108,530	103,622	212,152				
Factory wages ... ..	80,331	84,178	164,509				
Electricity ... ..	4,215	6,384	10,599	...	195,884	201,027	396,911
Repairs and maintenance ... ..	2,808	6,843	9,651				
£	195,884	201,027	396,911	£			

## TRADING ACCOUNT

	Cong	Dundrum	Total	Sales	Cong	Dundrum	Total
	£	£	£		£	£	£
Stock of finished goods at 1st January, 1979 ... ..	32,506	19,685	52,191	...	224,317	189,983	414,300
Add cost of goods produced ... ..	195,884	201,027	396,911				
Less stock of finished goods at 31st December, 1979 ... ..	228,390	220,712	449,102				
Cost of goods sold (a) ... ..	23,752	22,465	46,217				
Profit and Loss Account—Gross Profit ... ..	204,638	198,247	402,885	Profit and Loss Account—Gross Loss	—	8,264	8,264
Profit ... ..	19,679	—	19,679				
£	224,317	198,247	422,564	£	224,317	198,247	422,564

(a) Including supplies for Department's use.

## PROFIT AND LOSS ACCOUNT

	Cong	Dundrum	Total		Cong	Dundrum	Total
Foresters' salaries and other office expenses ... ..	£ 19,168	£ 16,313	£ 35,481	Trading Account—Gross Profit	£ 19,679	£ —	£ 19,679
Insurance (notional) ... ..	840	1,334	2,174				
Depreciation—Buildings ... ..	521	761	1,282				
Machinery ... ..	2,963	4,613	7,576				
Gross Loss ... ..	23,492	23,021	46,513	Net Loss	3,813	31,285	35,098
	—	8,264	8,264				
£	23,492	31,285	54,777		23,492	31,285	54,777

	Cong	Dundrum	Total
Gross Capital Investment in Fixed Assets at 31st December, 1978	£ 79,015	£ 98,237	£ 177,252
Less Aggregate Depreciation to 31st December, 1978	35,922	30,009	65,931
Net Capital Investment in Fixed Assets at 31st December, 1978	43,093	68,228	111,321
Add Capital Investment in Fixed Assets in year ended 31st December, 1979	1,716	16,050	17,766
Less Depreciation in year ended 31st December, 1979 (as shown above)	44,809	84,278	129,087
Net Capital Investment in Fixed Assets at 31st December, 1979	3,484	5,374	8,858
Add Value of Stock at 31st December, 1979	41,325	78,904	120,229
Capital Employed at 31st December, 1979	23,752	22,465	46,217
	65,077	101,369	166,446

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.

24th April, 1980.



## Féach freisin Tuarascáil an Ard-Reachtaire Cuntas agus Ciste

CUNTAS ar an tsuim a caitheadh, sa bhliain dar chríoch an 31 Nollaig, 1979, i gcomparáid leis an tsuim a deonadh, le haghaidh tuarastail agus costais Roinn na Gaeltachta, maille le deontais le haghaidh tithe agus ildeontais-i-gcabhair.

Seirbhís	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> £369,000 <i>Meastachán forlíontach</i> 14,010	383,010	388,793	—	5,783
B.—Costais Taistil agus Costais Theagmhasacha ... ..	57,000	52,839	4,161	—
C.—Seirbhísí Poist ... ..	20,000	14,886	5,114	—
D.—Tithe Gaeltachta ... ..	800,000	705,840	94,160	—
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht <i>Meastachán bunaidh</i> £1,215,000 <i>Meastachán forlíontach</i> 260,000	1,475,000	1,318,539	156,461	—
F.—Scéimeanna Cultúrtha agus Sóisialacha	1,275,000	1,180,733	94,267	—
G.—Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair) <i>Meastachán bunaidh</i> £1,080,000 <i>Meastachán forlíontach</i> 30,000	1,110,000	1,110,000	—	—
H.1.—Gaeltarra Éireann—Caiteachas Reatha (Deontas-i-gCabhair) ...	1,160,000	1,160,000	—	—
H.2.—Gaeltarra Éireann—Caiteachas Caipitil (Deontas-i-gCabhair) <i>Meastachán bunaidh</i> £4,000,000 <i>Lúide Meastachán forlíontach</i> 340,000	3,660,000	2,400,000	1,260,000	—
H.3.—Costais Toghcháin — Údarás na Gaeltachta <i>Meastachán bunaidh</i> Dada <i>Meastachán forlíontach</i> £36,000	36,000	344	35,656	—
AN MÓR-IOMLÁN <i>Meastachán bunaidh</i> £9,976,000 <i>Meastachán forlíontach</i> 10	9,976,010	8,331,974	1,649,819	5,783
			Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £1,644,036	

Seirbhís	Deontas	Caiteachas	Caiteachas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
<i>Baintear de—</i> I.—Leithris-i-gCabhair	<div>£ Mar a measadh</div> <div>18,000</div>	<div>£ Mar a fuarthas</div> <div>19,953</div>	Farasbarr sna Leithris-i-gCabhair a fuarthas £1,953	
AN GLAN-IOMLÁN <i>Meastachán bunaidh</i> £9,958,000 <i>Meastachán forlíontach</i> 10 _____£	9,958,010	8,312,021	Farasbarr Iomlán atá le tabhairt suas £1,645,989	

FÁLTAIS BHREISE INÍOCTHA LEIS AN STÁTCHISTE

Dibhinn ó Arramara Teoranta ... .. £3,900

MÍNIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN DEONTAS AGUS EOLAS EILE

B.—Is deacair cuid de na costais a mheas go cruinn.

C.—Chuir aighneas tionsclaíochta isteach ar na seirbhísí.

D.—Ní raibh oiread iocaíochtaí agus a measadh a bheadh ag na rátaí méadaithe.

E.—Is mar seo a leanas a bhí an caiteachas ar na deontais i ndáil le:—

	£
Bóithre ... ..	282,646
Uisce agus séarachas ... ..	187,197
Muiríbreacha ... ..	174,235
Talmhaíocht agus gairneoireacht ... ..	70,610
Forbairt chomharchumann ... ..	412,844
Coláistí Gaeilge ... ..	16,009
Hallai ... ..	56,046
Cóiríocht saoire ... ..	35,892
Óras leictreachais ar oileáin ... ..	56,784
Aiseanna chaitheamh aimsire ... ..	23,624
Saoráidí ilghnéitheacha ... ..	2,652
	<u>£1,318,539</u>

Sa chaiteachas ar chomharchumainn áirítear iasachtaí, saor ó ús, dar luach £50,000 a thug iomlán na n-iasachtaí sin go £70,000 ó cuireadh tús leo sa bhliain 1977.

Ní dheachaigh oibreacha ar aghaidh chomh tapaídh agus a measadh faoi chuid de na scéimeanna, m.s. muiríbreacha.

Maidir leis an gcaiteachas ar chóiríocht saoire, bhain £16,090 de le deontais, nach dtéann thar £200 in aon chás áirithe, chun tithe a chóiriú do chuairteoirí. Iocadh an chuid eile mar dheontais fhorlíontacha (de bheis ar dheontais Bhord Fáilte Éireann) sna cásanna seo a leanas:—

Óstán Dhún an Óir, Baile an Fheirtéaraigh, Co. Chiarraí	£ 12,716
Óstán Bhaile an Sceilg, Baile an Sceilg, Co. Chiarraí	7,086
	<u>£19,802</u>



## Vóta 39

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 ... ..	69,110
Daltaí Gaeltachta ar chursai oiliúna áirithe ... ..	17,769
Lucht iostais a choinníonn foghlaimeoirí aitheanta Gaeilge Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha i nGaeilge ... ..	761,019
Gearrscannáin Ghaeilge ... ..	96,316
Comhaltas Ceoltóirí Éireann ... ..	1,000
Siamsa Tíre ... ..	100,000
Feabhsú coláistí Gaeilge lasmuigh den Ghaeltacht ... ..	45,365
Córas Iompair Éireann—cailteanas ar an “Galway Bay” do sheirbhís bhreise idir Gaillimh agus Arainn ... ..	23,450
Cailteanas ar an “Naomh Ciarán” don tseirbhís idir Dún na Séad agus Cléire ... ..	36,428
Féilte éagsúla ... ..	23,000
Seirbhísí ilghnéitheacha ... ..	5,428
	1,848
	<hr/>
	£1,180,733

Ní raibh líon na ndaltaí ar chursai samhraidh sa Ghaeltacht chomh hard agus a measadh agus níor tosaíodh ar athfhoilsiú nuachtáin Ghaeilge a rabhtas ag súil leis.

H.2.—Níor tuilleadh an oiread agus a measadh a thuillfí de na deontais a bhí á n-ioc ag Gaeltarra Éireann ar mhaithe le tionscail.

### LEITHRIS-I-gCABHAIR

	Mar a measadh	Mar a fuarthas
	£	£
1. Aisghnóthú tuarastal oifigeach ar iasacht ag Bord na Gaeilge	6,250	5,596
2. Aisioc iasachtaí ... ..	500	523
3. Fáltais ilghnéitheacha ... ..	11,250	13,834
	<hr/>	<hr/>
	£18,000	£19,953

1. D'fhág oifigeach seirbhís an Bhoird i rith na bliana.

3. Ní féidir fáltais mar seo a mheas go cruinn. Is iad is mó atá san áireamh ná (i) aisghnóthú tuarastal (£10,616 san iomlán) oifigigh ar saoire speisialta le pá le heagras deonach thar lear agus oifigigh ar iasacht ag Comharchumann, (ii) fáltais (£1,435) ón Roinn Iascaigh agus Foraoiseachta chun ioc as leath an chostais a bhain le bóthar áise a feabhsaíodh i 1978, (iii) aisioc deontas (£1,160 san iomlán) i leith tithíochta a iocadh roimh 1 Eanáir, 1979, agus (iv) suimeanna (£424 san iomlán) in orduithe iocaíochta a eisíodh roimh 1 Eanáir, 1979 agus a cuireadh ar ceal ina dhiaidh sin tar éis dóibh dul as dáta.

### LUACH SAOTHAIR BHREISE

Fuair Rúnaí na Roinne £600 mar chomhalta de Bhord Gaeltarra Éireann.  
Fuair Ardoifigeach Feidhmiúcháin £450 mar Rúnaí ar Arramara Teoranta.  
Fuair cúig oifigeach suimeanna éagsúla ó £5 go £47 as £130 san iomlán a caitheadh ar ragobair.

CUNTAS CHISTE NA GAEILGE

Fuilleach ar 1 Eanáir, 1979	...	...	...	...	...	...	...	...	£
Deontas-i-gCabhair, 1979	...	...	...	...	...	...	...	...	512
									1,110,000
									<u>1,110,512</u>

Iocaíochtaí le:—

									£
Bord na Gaeilge	...	...	...	...	...	...	...	...	525,000*
Bord na Leabhar Gaeilge	...	...	...	...	...	...	...	...	59,411
Comhdháil Náisiúnta na Gaeilge	...	...	...	...	...	...	...	...	145,000
Gael-Linn	...	...	...	...	...	...	...	...	180,878
Conradh na Gaeilge	...	...	...	...	...	...	...	...	83,943
An tOireachtas	...	...	...	...	...	...	...	...	27,000
An Comhlachas Náisiúnta Drámaíochta	...	...	...	...	...	...	...	...	32,000
Taibhdhearc na Gaillimhe	...	...	...	...	...	...	...	...	30,000
Amharclann Ghaoth Dobhair	...	...	...	...	...	...	...	...	2,400
Cumann na bhFiann	...	...	...	...	...	...	...	...	17,500
An Gael-Acadamh	...	...	...	...	...	...	...	...	7,000
									<u>1,110,132</u>

Fuilleach ar 31 Nollaig, 1979	...	...	...	...	...	...	...	...	£380
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\*£6,000 a iocadh go díreach le Cumann na Sagart (Glór na nGael) san áireamh.

ROINN NA GAELTACHTA,  
31 Márta, 1980.

L. TÓIBÍN,  
*Oifigeach Cuntasaíochta.*

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, faoi réir a bhfuil ráite agam i mo Thuarascáil, go bhfuil na Cuntais sin cruinn.

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



ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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> £19,310,000				
<i>Supplementary</i> 3,200,000				
	22,510,000	22,396,059	113,941	—
A.2.—Consultancy Services ... ..	10	—	10	—
A.3.—Office Machinery and other Office Supplies ... ..	89,000	90,058	—	1,058
A.4.—Travelling and Incidental Expenses				
<i>Original</i> £2,350,000				
<i>Supplementary</i> 250,000				
	2,600,000	2,616,035	—	16,035
A.5.—Post Office Services ... ..	1,218,000	1,194,632	23,368	—
A.6.—Advertising and Publicity ... ..	226,000	180,782	45,218	—
A.7.—Consultative Councils, Inquiries and Reports ... ..	14,000	10,678	3,322	—
<b>EDUCATION, RESEARCH AND ADVISORY SERVICES</b>				
B.1.—University Colleges				
<i>Original</i> £7,151,000				
<i>Supplementary</i> 357,000				
	7,508,000	7,507,658	342	—
B.2.—Agricultural Schools and Farms				
<i>Original</i> £2,500,000				
<i>Supplementary</i> 125,000				
	2,625,000	2,452,102	172,898	—
B.3.—Private Agricultural Schools, etc.				
<i>Original</i> £1,146,000				
<i>Supplementary</i> 103,500				
	1,249,500	1,294,689	—	45,189
B.4.—An Foras Talúntais—Grant-in-Aid for General Purposes				
<i>Original</i> £8,000,000				
<i>Supplementary</i> 855,000				
	8,855,000	8,855,000	—	—
B.5.—An Foras Talúntais—Grant-in-Aid for Capital Purposes ... ..	50,000	50,000	—	—
B.6.—Research and Testing ... ..	860,000	777,261	82,739	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.7.—County Committees of Agriculture <i>Original</i> £4,590,000 <i>Supplementary</i> 521,500	5,111,500	5,076,241	35,259	—
B.8.—Scholarships and Training ...	264,000	192,438	71,562	—
B.9.—Farm Apprenticeship Board— Grant for General Expenses <i>Original</i> £46,000 <i>Supplementary</i> 24,200	70,200	70,200	—	—
B.10.—Technical Assistance <i>Original</i> £30,000 <i>Supplementary</i> 4,000	34,000	33,907	93	—
B.11.—Irish Agricultural Organisation Society—Grant for General Expenses ... ..	22,000	22,000	—	—
B.12.—Irish Countrywomen's Association —Grant for General Expenses ...	23,000	23,000	—	—
B.13.—Macra na Feirme—Grant for General Expenses ... ..	32,000	32,000	—	—
B.14.—Federation of Irish Bee-Keepers' Association—Grant for General Expenses ... ..	500	500	—	—
B.15.—Prizes at Shows, etc. <i>Original</i> £12,332 <i>Supplementary</i> 3,600	15,932	15,971	—	39
B.16.—National Agricultural Authority	10	—	10	—
B.17.—An Chomhairle Oiliúna Talmhaíochta ... ..	104,000	—	104,000	—
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE				
C.1.—Improvement of Livestock ...	408,000	397,009	10,991	—
C.2.—Bovine Tuberculosis Eradication <i>Original</i> £7,500,000 <i>Less Supplementary</i> 500,000	7,000,000	6,789,845	210,155	—
C.3.—Brucellosis Eradication <i>Original</i> £13,000,000 <i>Less Supplementary</i> 5,500,000	7,500,000	7,440,487	59,513	—



# Vote 40

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.4.—General Disease Control and Eradication				
<i>Original</i> £19,500				
<i>Supplementary</i> 300,000				
	319,500	209,200	110,300	—
C.5.—Payment to Bovine Tuberculosis and Brucellosis Eradication Schemes				
Hardship Fund (Grant-in-Aid) ...	1,500,000	1,500,000	—	—
PRODUCTION AND DEVELOPMENT AIDS				
D.1.—Lime Transport Subsidy				
<i>Original</i> £1,000,000				
<i>Less Supplementary</i> 100,000				
	900,000	885,275	14,725	—
D.2.—Land Project				
<i>Original</i> £10				
<i>Supplementary</i> 7,000				
	7,010	7,005	5	—
D.3.—Farm Buildings and Water Supplies				
<i>Original</i> £10				
<i>Supplementary</i> 1,000				
	1,010	746	264	—
D.4.—Beef Cattle Incentive Scheme ...	5,000	4,558	442	—
D.5.—Sheep Headage Grants				
<i>Original</i> £210,000				
<i>Less Supplementary</i> 10,000				
	200,000	147,561	52,439	—
D.6.—Small Farm (Incentive Bonus) Scheme				
<i>Original</i> £150,000				
<i>Less Supplementary</i> 100,000				
	50,000	47,500	2,500	—
D.7.—Poultry and Eggs ... ..	122,000	124,566	—	2,566
D.8.—Horticulture				
<i>Original</i> £20,500				
<i>Less Supplementary</i> 20,000				
	500	470	30	—
D.9.—Grain Storage Loans ... ..	10	—	10	—
D.10.—Miscellaneous Schemes				
<i>Original</i> £21,000				
<i>Less Supplementary</i> 6,000				
	15,000	9,702	5,298	—
D.11.—Miscellaneous Equipment, etc., Grants ... ..	1,000	710	290	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
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> £23,000,000				
<i>Supplementary</i> 800,000				
	23,800,000	23,769,654	30,346	—
E.2.—Mutton and Lamb Exports ...	1,000	—	1,000	—
E.3.—Cereals ... ..	10	24	—	14
E.4.—Potato Market Support ... ..	10	—	10	—
E.5.—Payments on Exports of Certain Processed Agricultural Products	10	—	10	—
<b>OTHER SERVICES</b>				
F.1.—Agricultural Credit Corporation				
<i>Original</i> £9,000				
<i>Supplementary</i> 159,000				
	168,000	162,635	5,365	—
F.2.—Interest Subsidy Scheme for Livestock	10	—	10	—
G.—Pension Payments to Former Employees of the Dairy Disposal Company Limited ... ..	36,000	30,645	5,355	—
H.—An Chomhairle Olla—Grant-in-Aid for General Expenses ... ..	73,000	73,000	—	—
I.1.—Córas Beostoic agus Feola—Grant-in-Aid for General Expenses ...	642,000	642,000	—	—
I.2.—Beef Classification Scheme				
<i>Original</i> £15,000				
<i>Less Supplementary</i> 4,000				
	11,000	7,173	3,827	—
J.—Bord na gCapall—Grant-in-Aid for General Expenses				
<i>Original</i> £860,000				
<i>Supplementary</i> 36,500				
	896,500	896,500	—	—
K.—International Co-operation ...	138,000	132,106	5,894	—
L.1.—Payment to World Food Programme (Grant-in-Aid) Account (Grant-in-Aid) ... ..	600,000	600,000	—	—
L.2.—Food and Agriculture Organisation—Contributions to Schemes				
<i>Original</i> £55,000				
<i>Less Supplementary</i> 21,000				
	34,000	33,571	429	—



# Vote 40

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.3.—Gorta (Grant-in-Aid) ... ..	25,000	25,000	—	—
L.4.—Food Aid Convention under International Wheat Agreement ...	500,000	500,000	—	—
SCHEMES OPERATED IN IMPLEMENTATION OF EEC REGULATIONS AND DIRECTIVES				
M.1.—Farm Modernisation Scheme ...	34,200,000	34,203,891	—	3,891
M.2.—Dairy Herds Conversion Scheme				
<i>Original</i> £5,000				
<i>Supplementary</i> 6,000				
	11,000	6,271	4,729	—
M.3.—Aids to Farmers in Certain Less Favoured Areas ... ..	22,500,000	21,817,246	682,754	—
M.4.—Socio-Economic Information Services				
<i>Original</i> £43,000				
<i>Less Supplementary</i> 36,000				
	7,000	3,473	3,527	—
M.5.—Vocational Training for Farmers	264,000	255,948	8,052	—
M.6.—Market Intervention—Incidental Expenses				
<i>Original</i> £25,700,000				
<i>Supplementary</i> 4,900,000				
	30,600,000	30,077,184	522,816	—
M.7.—Market Intervention—Losses by Deficiency, Accident, etc. ...	100,000	—	100,000	—
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 EEC Individual Projects Scheme ... ..	8,750	—	8,750	—
M.11.—Special Premium on Exports of Beef to the United Kingdom				
<i>Original</i> £1,500,000				
<i>Less Supplementary</i> 1,450,000				
	50,000	37,251	12,749	—
M.12.—Aids to Horticultural Producer Groups				
<i>Original</i> £80,000				
<i>Less Supplementary</i> 40,000				
	40,000	29,595	10,405	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original      £182,349,702				
Supplementary      3,866,300				
	£186,216,002	183,759,012	2,525,782	68,792
			Surplus of Gross Estimate over Expenditure £2,456,990	
Deduct—	Estimated	Realised		
N.—Appropriations in Aid				
Original      £49,534,702				
Less Supplementary      11,040,700				
	38,494,002	43,470,707		Surplus of Appropriations in Aid realised £4,976,705
NET TOTAL				
Original      £132,815,000				
Supplementary      14,907,000				
	£147,722,000	140,288,305		Total Surplus to be surrendered £7,433,695

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

- A.6.—The saving was due mainly to (i) less advertising on television than expected because of heavy advance bookings by other advertisers and (ii) non-receipt of an account relating to the Department's exhibit at the Royal Dublin Society's Winter Fair.
- A.7.—Because of the postal dispute, the annual search for unlicensed bulls was not held and the number of crop yield reports received was less than provided for.
- B.2.—The main saving (£78,000) arose because of delays in the completion of some new farm buildings, but there were also savings on purchases of livestock and other items at the Ballyhaise, Clonakilty and Kildalton Colleges as well as on salaries and wages generally. There were some offsetting excesses arising from increased cost of fertilisers, feedingstuffs and foodstuffs at Mellows College and the Munster Institute.
- B.6.—The savings were due mainly to the following:— (i) some accounts were not received in time for clearance, (ii) construction of a cattle house and quarantine laboratory at the Potato Farm, Raphoe, was delayed because of outside labour problems and delay in placing contracts and (iii) the cost of replacement, repairs and additions to machinery and scientific equipment was less than anticipated. The savings were partly offset by excess expenditure on seed, etc., at Ballinacurra and on equipment for the pesticides control programme.
- B.8.—Claims for grants towards the cost of farm training centres did not reach the level expected.
- B.17.—An Chomhairle Oiliúna Talmhaíochta did not effectively commence operations until after the end of the year.
- C.4.—Payments in respect of animals slaughtered to relieve overstocking in herds restricted on account of leukosis did not reach the level expected.



## Vote 40

- D.3.—Payment of grant was held up in a small number of cases pending settlement of legal difficulties.
- D.4.—Payment of grant could not be made in a number of cases pending settlement of legal difficulties.
- D.5.—There was a reduction in the number of sheep presented because of a decline in overall sheep production.
- D.6.—The number of claims of grant instalments maturing for payment was less than expected.
- D.8.—Miscellaneous expenses on horticulture were slightly less than expected.
- D.10.—Expenditure on some livestock schemes was lower than anticipated due partly to non-receipt of claims within the year.
- D.11.—Only one residual payment arose under the Forage Harvesters Scheme.
- E.2.—Because of the level of market prices, no support payments fell to be made—see Subhead N.9.
- E.3.—Unexpected refund of a wheat levy in respect of which funds had been received from the former Bord Gráin in 1975.
- G.—A claim for refund of pensions paid to certain former employees of the Dairy Disposal Company Ltd., was not received during the year.
- I.2.—The beef classification scheme operated only on a limited trial basis during the year.
- M.2.—Progress in clearing grant applications was slower than anticipated.
- M.4.—A training course for advisers which had been provided for had to be postponed.
- M.7.—Investigations being pursued in certain cases were not completed by the end of the year.
- M.10.—Payment of a grant did not arise as work on an approved project was not completed.
- M.11.—Because of market conditions no variable premium was payable on exports during most of 1979.
- M.12.—One expected application from a producer group for aid was not received while in the case of another group all formalities had not been cleared before the end of the year.

### APPROPRIATIONS IN AID

		Corres- ponding Debit Subhead	Estimated £	Realised £
1. Recoupment of salaries, etc., of officers on loan to outside bodies				
<i>Original</i>	£25,000			
<i>Supplementary</i>	4,000			
		A.1	29,000	24,886
2. Receipts from students' fees, sale of livestock and farm produce, etc., at Agricultural Schools and Farms				
<i>Original</i>	£753,000			
<i>Supplementary</i>	30,000			
		B.2	783,000	820,551
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	... ..	B.6	107,000	178,954

## Vote 40

	Corres- ponding Debit Subhead	Estimated £	Realised £
4. Receipts from sale and leasing of livestock ...	C.1	242,000	268,347
5. Receipts from farmer contributions towards the cost of eradicating Bovine Disease			
<i>Original</i> £9,500,000			
<i>Less Supplementary</i> 8,500,000	C.2, C.3 and C.5	1,000,000	1,706,450
6. Receipts from fees in respect of poultry hatchery licences, blood-testing fees and from sale of white turkeys, poultry, eggs, etc. ... ..	D.7	131,000	134,148
7. Repayment of advances under Grain Storage (Loans) Act, 1951, etc.			
<i>Original</i> £39,000			
<i>Supplementary</i> 61,000	D.9	100,000	99,836
8. Receipts from sale of seeds, manures, etc., at reduced prices under Special Schemes			
<i>Original</i> £6,000			
<i>Less Supplementary</i> 4,500	D.10	1,500	441
9. Receipts from United Kingdom Government for Irish mutton and lamb imported into the United Kingdom ... ..	E.2	1,000	—
10. Receipts from licences, inspection fees, etc., under Fresh Meat Acts and Pigs and Bacon Acts			
<i>Original</i> £1,600,000			
<i>Less Supplementary</i> 200,000		1,400,000	1,648,552
11. Receipts from seed testing fees, certification fees, licensing fees, etc., and receipts from Backweston Farm ... ..		469,000	457,324
12. Receipts from fees for dairy premises inspection services			
<i>Original</i> £450,000			
<i>Less Supplementary</i> 175,000		275,000	278,333
13. Receipts from EEC under programme for accelerated eradication of Bovine Tuberculosis			
<i>Original</i> £265,000			
<i>Supplementary</i> 131,900	C.2	396,900	396,775
14. Receipts from EEC under programme for accelerated eradication of Brucellosis			
<i>Original</i> £600,000			
<i>Supplementary</i> 15,600	C.3	615,600	615,734
15. Receipts from EEC under Farm Modernisation Scheme			
<i>Original</i> £5,000,000			
<i>Less Supplementary</i> 2,515,000	M.1	2,485,000	3,753,875



# Vote 40

		Corres- ponding Debit Subhead	Estimated £	Realised £
16. Recoupment from EEC of part cost of premiums paid to producers under the Dairy Herds Conversion Scheme				
<i>Original</i>	£60,000			
<i>Less Supplementary</i>	60,000	M.2	—	—
17. Receipts from EEC under Scheme of Aids to Farmers in Less Favoured Areas				
<i>Original</i>	£8,440,000			
<i>Less Supplementary</i>	1,284,000	M.3	7,156,000	8,807,421
18. Recoupment from EEC of part cost of Socio-Economic Information Service and Vocational Training for Farmers				
<i>Original</i>	£74,000			
<i>Less Supplementary</i>	4,000	M.4 and M.5	70,000	70,155
19. Recoupment from EEC of incidental expenses arising out of Market Intervention				
<i>Original</i>	£20,000,000			
<i>Supplementary</i>	2,750,000	M.6	22,750,000	23,709,307
20. Receipts from the United Kingdom Government in respect of the special premium on exports of beef to the United Kingdom				
<i>Original</i>	£1,500,000			
<i>Less Supplementary</i>	1,450,000	M.11	50,000	28,527
21. Receipts from Church Temporalities Fund	...		10,000	10,000
22. Other Receipts including recoupment by EEC of certain travelling expenses				
<i>Original</i>	£262,702			
<i>Supplementary</i>	159,300		422,002	461,091
TOTAL				
<i>Original</i>	£49,534,702			
<i>Less Supplementary</i>	11,040,700		£38,494,002	£43,470,707

1. Recoupment of salaries of certain seconded officers was not received within the year.
3. The surplus arose mainly from (i) increased testing for equine diseases, (ii) increased sales of livestock and produce and better prices than had been anticipated and (iii) recoupment from EEC in respect of research work. These items were partly offset by a shortfall in receipts in respect of the quarantine station at Spike Island.
4. The main reasons for the surplus were (i) higher receipts under milk recording scheme as a result of increased participation and higher fees and (ii) better prices for pigs sold. The surplus was partly offset by lower receipts from the sale and leasing of bulls.
5. These new contributions only became payable for the first time in late October, 1979 and accurate estimating for the short period involved was difficult.
8. Receipts in respect of some small livestock schemes fell below expectations.

9. There were no receipts in respect of support payments on exports of mutton and lamb—see Subhead E.2.
10. The level of payment of fees in the last few weeks of the year proved to be more satisfactory than had been expected.
15. The original provision was reduced because it seemed likely that a refund by the EEC Commission would not be received within the year. In the event, however, substantial refunds were received before the end of the year.
17. The original provision was reduced because it seemed likely that a refund by the EEC Commission would not be received within the year. The refund was in fact received on 31st December.
19. Because of market conditions the intake of beef into intervention was higher than expected.
20. Because of market conditions no variable premium was payable on exports during most of the year.
22. Receipts under this miscellaneous heading vary considerably and cannot be closely estimated. They comprise mainly recoupment of travelling expenses by the EEC (£207,000) and forfeitures of deposits on EEC import/export licences, etc., (£229,000).

#### EXTRA REMUNERATION

An Assistant Principal received an allowance of £987 from Vote 21 for acting as Secretary of the National Economic and Social Council.

An Agricultural Inspector received an amount of £1,489 from Vote 43 for services on examination of patents.

An Agricultural Inspector received an allowance of £379 for acting as Chief Officer of An Chomhairle Olla and another received an allowance of £506 for acting as Director of Kildalton Agricultural and Horticultural College.

An Assistant Agricultural Inspector received a gratuity of £225 for extra attendance at weekends at one of the Department's institutions. The total amount paid in respect of such attendance was £2,625.

Two hundred and ninety officers of the Department's veterinary staff received gratuities ranging from £212 to £1,493 in respect of additional work. The total amount paid was £176,613.

Seventy-seven District Superintendents received gratuities ranging from £277 to £1,000 in respect of additional work. The total amount paid was £71,409.

Thirty-two Agricultural Officers received amounts ranging from £201 to £934 for extra duties including supervisory work, in respect of varying periods. The total amount paid was £31,385.

Four Agricultural Officers received amounts ranging from £289 to £2,822 from Vote 45 for services as night telephonists.

An Agricultural Officer received an amount of £250 from Vote 9 for the performance of extra duties.

Three Lay Samplers received amounts ranging from £208 to £401 in respect of additional work. The total amount paid was £1,294.

A Clerical Assistant received an amount of £293 from Vote 4 for services as census enumerator.

Thirty-eight officers received allowances ranging from £218 to £1,119 for attendance at certain meetings abroad. The total amount paid was £22,957.

Eight hundred and fifty-eight employees received sums varying from £205 to £5,940 in respect of overtime, Sunday duty, etc. The total expenditure on overtime was £933,825. In addition, overtime payments amounting to £14,665 have been charged to a suspense account pending investigation into the validity of claims.

The total number of officers who received extra remuneration was two thousand, four hundred and ten.



## Vote 40

### NOTES

Subhead A.4 includes expenditure of £1,488 on gifts made by the Minister on visits abroad and on gifts to distinguished visitors to Ireland during Ireland's presidency of the EEC (D.308/24/63).

This account includes the following *ex-gratia* payments:—

£474 to a member of the public in respect of car damaged as a result of an accident, in which a vehicle, the property of the Department, was involved. (Subhead A.4 (E.306/25/62)).

£40 to an employee of the Department in respect of loss of bicycle stolen from the car park at Agriculture House (Subhead A.4 (E.109/41/41)).

£1,305 to thirteen 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. £770 to seven herd-owners in respect of cattle which passed the test but were subsequently at slaughter found to be suffering from tuberculosis. £2,270 to eighteen 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)).

£188,122 to six herd-owners in respect of 410 non-infected cattle which were slaughtered to relieve serious over-stocking in herds restricted on account of leukosis (Subhead C.4 (S.90/3/77)).

Land to the value of £144,000 was transferred, without repayment, to the Department of Fisheries and Forestry (Forest and Wildlife Service) (S.55/57/30).

J. O'MAHONY,  
*Accounting Officer.*

25th April, 1980.

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-Reachtaire Cuntas agus Ciste.*

### STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31ST DECEMBER, 1979.

(Capital amounts only)

	£
Advances under the Grain Storage (Loans) Act, 1951	231,545
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (a)	65,950
Miscellaneous	25
	<u>£297,520</u>

(a) Reducible, if certain conditions are complied with, to £42,757.

## WORLD FOOD PROGRAMME (GRANT-IN-AID) ACCOUNT

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1979

						£
Balance on 1st January, 1979	...	...	...	...	...	11,601
Grant-in-Aid (Subhead L.1)	...	...	...	...	...	600,000
						<hr/>
						611,601
Contribution to World Food Programme	...	...	...	...	...	518,942
						<hr/>
Balance on 31st December, 1979	...	...	...	...	...	£92,659
						<hr/>

## BOVINE TUBERCULOSIS AND BRUCELLOSIS ERADICATION SCHEMES HARDSHIP FUND (GRANT-IN-AID)

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1979

						£
Balance on 1st January, 1979	...	...	...	...	...	1,200,190
Grant-in-Aid (Subhead C.5)	...	...	...	...	...	1,500,000
						<hr/>
						2,700,190
Grants to Herd-Owners	...	...	...	...	...	1,356,500
						<hr/>
Balance on 31st December, 1979	...	...	...	...	...	£1,343,690
						<hr/>

J. O'MAHONY.  
Accounting Officer.

25th April, 1980.



ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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 ...	4,182,000	4,224,457	—	42,457
B.1.—Travelling and Incidental Expenses	367,000	355,378	11,622	—
B.2.—Office Machinery and other Office Supplies ... ..	129,000	124,469	4,531	—
C.—Post Office Services ... ..	335,000	292,306	42,694	—
D.—Legal Expenses ... ..	83,000	45,282	37,718	—
E.—Statutory Contributions to Land Bond Fund, Local Loans Fund and Church Temporalities Fund ...	3,478,500	3,286,735	191,765	—
F.—Deficiencies from Sales of Land Bonds allocated to Government Departments ... ..	5,000	—	5,000	—
G.—Deficiency of Income from Untenanted Land ... ..	5	200,000	—	199,995
H.1.—Payment to Grant-in-Aid Fund for Land Purchases under Farmers' Retirement Scheme (Grant-in-Aid)	800,000	800,000	—	—
H.2.—Payment to Grant-in-Aid Fund for General Land Purchases (Grant-in-Aid) ... ..	10	10	—	—
H.3.—Life Annuities and Premiums—EEC Directive No. 72/160 ...	550,000	448,831	101,169	—
H.4.—Life Annuities (Land Act, 1965), Advances, Compensation and Auctioneers' Commission ...	36,510	25,197	11,313	—
I.—Gratuities to ex-Employees ... ..	20,000	9,716	10,284	—
J.—Improvement of Estates, etc. ...	1,378,000	1,063,699	314,301	—
K.—Adjustment Advances ... ..	15	—	15	—
L.—Losses by Default, Accident, etc. ...	10	—	10	—
GROSS TOTAL	£ 11,364,050	10,876,080	730,422	242,452
			Surplus of Gross Estimate over Expenditure £487,970	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised	Deficiency in Appropriations in Aid realised £434,049	
<i>Deduct—</i> M.—Appropriations in Aid	2,193,050	1,759,001		
NET TOTAL	£ 9,171,000	9,117,079	Net Surplus to be surrendered £53,921	

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

C.—Saving due to reduced services and delayed accounts resulting from postal and telephone strikes.

D.—Saving due to (i) disruption of legal proceedings caused by the postal strike and (ii) declining interest in the Farmers' Retirement Scheme.

E.—Fewer Bonds than anticipated were issued and consequently there was a saving on the cost of servicing Bonds not fully covered by annuities.

F.—Sales of Land Bonds allocated to Government Departments did not involve any losses.

G.—Income from rent and interest was insufficient to meet outgoings because of (i) a reduction in the amount of land available for letting and (ii) higher interest charges on outstanding bonds.

H.3.—Saving due to declining interest in the Farmers' Retirement Scheme.

H.4.—Saving due to some deaths of annuitants and difficulties in bringing some resumption proceedings to finality.

I.—The number and amounts of payments cannot be estimated precisely as they are largely dependent on the particular estates handled during the year.

J.—Saving due to (i) works disruption by bad weather early in the year and (ii) difficulty in engaging contractors.

Expenditure under this subhead includes £744 to cover increases in Social Insurance liability during the currency of nine 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))	64,000	64,000
2. Fees and costs recovered	2,000	648
3. Surplus income of Rent and Interest Accounts	205,000	67,547
4. Excess annuities, etc. (Land (Finance) Rules, 1956, (Rules 3 and 4 (1) (a) and (b) (i) (ii))	1,310,000	953,673



## Vote 41

	Estimated	Realised
	£	£
5. Contributions towards improvements expenditure ... ..	130,000	123,736
6. Receipts from the resale of land purchased under the Farmers' Retirement Scheme (EEC Directive 72/160) ... ..	340,000	365,567
7. Reimbursement from European Agricultural Guidance and Guarantee Fund ... ..	35,000	28,431
8. Interest on bank deposits and sundries ... ..	100,050	148,399
	<u>£2,193,050</u>	<u>£1,759,001</u>

2. No warrants for recovery of arrears of annuity were issued during the year because the postal strike delayed the issue of the original demands.
3. The receipts shown relate to pre-1923 Land Act estates. In the case of post-1923 Act estates a substantial shortfall arose because income from rent and interest was insufficient to meet outgoings (see Subhead G).
- 4 and 5. Fewer allottees than anticipated opted to pay for land and improvements in cash rather than by way of annuity.
6. Cash resales of land purchased under the Farmers' Retirement Scheme were greater than anticipated.
7. Fewer cases than anticipated qualified for re-imbursement.
8. Bank interest receipts exceeded expectations because of higher deposit rates.

### EXTRA REMUNERATION

One officer received an allowance of £550 for attendance at certain meetings abroad. The total amount paid in respect of such allowances was £837.

Twenty-nine officers received sums varying from £206 to £1,030 in respect of overtime. The total expenditure on overtime was £17,600.

The total number of officers who received extra remuneration was seventy-nine.

### NOTES

Fees (stamps) amounting to £3,320 in respect of this service were received during the year.

A total of £1,488 in respect of grazing and letting rents ranging from £1 to £710 due by 12 tenants was written off as irrecoverable (D.305/1/63, S.207/2/75 and D.305/1/66).

Losses of tools and equipment to the value of £361 were written off (D.305/1/63 and S.201/2/75).

A sum of £1,456 additional cost incurred by the Land Commission due to default of a building contractor was written off as irrecoverable (D.305/1/66).

Well-boring work to the value of £1,856 and £10,480 respectively was done on a recoupment basis for Geological Survey and An Foras Forbartha.

Work to the value of £7,517 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 1979

Commission or Committee	Subhead	Expenditure for year ended 31st December, 1979	Total expenditure to 31st December, 1979
Inter-Departmental Review Committee on Land Structure Policy (1976-1979) ...	A B.I.	£ — 215	£ 12,072 4,716
		£ 215	16,788

GRANT-IN-AID FUND FOR LAND PURCHASES UNDER FARMERS' RETIREMENT SCHEME

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1979

Balance on 1st January, 1979	...	...	...	...	...	...	£ 861,945
Grant-in-Aid, 1979	...	...	...	...	...	...	800,000
							<u>1,661,945</u>
Expenditure, 1979	...	...	...	...	...	...	783,270
Balance on 31st December, 1979	...	...	...	...	...	...	<u>£878,675</u>

GRANT-IN-AID FUND FOR GENERAL LAND PURCHASES

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1979

Balance on 1st January, 1979	...	...	...	...	...	...	£ 388,332
Grant-in-Aid, 1979	...	...	...	...	...	...	10
							<u>388,342</u>
Expenditure, 1979	...	...	...	...	...	...	152,765
Balance on 31st December, 1979	...	...	...	...	...	...	<u>£ 235,577</u>

J. O'MAHONY,  
*Accounting Officer.*

25th April, 1980.

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, 1979, 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	£ 4,148,000	£ 4,008,550	£ 139,450	£ —
A.2.—Consultancy Services ... ..	1,000	—	1,000	—
B.1.—Travelling and Incidental Expenses <i>Original</i> £328,000 <i>Supplementary</i> 73,000	401,000	488,513	—	87,513
B.2.—Office Machinery and other Office Supplies	32,000	44,221	—	12,221
C.—Post Office Services	133,000	108,862	24,138	—
D.—Advertising and Publicity <i>Original</i> £85,500 <i>Supplementary</i> 40,000	125,500	72,250	53,250	—
E.—Commissions and Special Inquiries	15,000	1,470	13,530	—
F.—International Organisations	124,000	117,735	6,265	—
G.—Research <i>Original</i> £20,000 <i>Supplementary</i> 55,000	75,000	53,727	21,273	—
H.—Resettlement Allowances <i>Original</i> £153,000 <i>Supplementary</i> 200,000	353,000	137,616	215,384	—
I.—Career Information ... ..	2,000	1,430	570	—
J.1.—An Chomhairle Oiliúna—Administration and General Expenses (Grant-in-Aid) <i>Original</i> £13,073,000 <i>Supplementary</i> 400,000	13,473,000	13,473,000	—	—
J.2.—An Chomhairle Oiliúna—Capital Expenditure (Grant-in-Aid)	4,000,000	3,571,000	429,000	—
K.—National Industrial Safety Organisation	21,000	21,000	—	—
L.—Irish Management Institute—Grant for Training	397,000	397,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.1.—Council for Education, Recruitment and Training of Hotel and Catering Workers (CERT) — Grant for Training	654,000	723,000	—	69,000
M.2.—Council for Education, Recruitment and Training of Hotel and Catering Workers (CERT) — Grant for Capital Expenditure	100,000	129,000	—	29,000
N.—Grants for Advisory Services for Emigrants				
<i>Original</i> £5,500				
<i>Supplementary</i> 25,000				
	30,500	30,500	—	—
O.—Grants for Trade Union Education and Advisory Services	205,000	205,000	—	—
P.—Employment Incentive Schemes	4,000,000	4,191,844	—	191,844
Q.—Council for the Status of Women	3,500	3,500	—	—
R.—Employment Equality Agency	95,000	107,250	—	12,250
S.—Trade Union Amalgamations	40,000	—	40,000	—
T.—Employment Maintenance Scheme				
<i>Original</i> £5,000,000				
<i>Supplementary</i> 3,000,000				
	8,000,000	7,471,568	528,432	—
U.—Work Experience Programme				
<i>Original</i> £1,200,000				
<i>Supplementary</i> 1,600,000				
	2,800,000	1,570,241	1,229,759	—
V.—College of Industrial Relations—General Expenses (Grant-in-Aid)	20,000	20,000	—	—
X.—Graduate Conversion Courses Allowances				
<i>Original</i> Nil				
<i>Supplementary</i> £62,000				
	62,000	123,500	—	61,500
Y.—National Hire Agency				
<i>Original</i> Nil				
<i>Supplementary</i> £500,000				
	500,000	—	500,000	—
GROSS TOTAL				
<i>Original</i> £33,855,500				
<i>Supplementary</i> 5,955,000				
	£39,810,500	37,071,777	3,202,051	463,328
Surplus of Gross Estimate over Expenditure £2,738,723				



## Vote 42

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>		
W.—Appropriations in Aid	145,500	204,002		Surplus of Appropriations in Aid realised £58,502
NET TOTAL				
Original £33,710,000				
Supplementary 5,955,000				
	£ 39,665,000	36,867,775		Total Surplus to be surrendered £2,797,225

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

- A.2.—The provision of £1,000 in 1979 for this subhead was a contingency one and was not utilised.
- B.1.—Excess due to (i) increase in complement of travelling officers, (ii) greater increases in rates of travelling and subsistence allowances than anticipated and (iii) unforeseen payment to Institute for Industrial Research and Standards for services rendered in relation to introduction of EEC Tachograph regulations.
- B.2.—Excess incurred to meet cost of offset-litho reproduction equipment.
- C.—Saving was under the heading of telephone expenses.
- D.—Publicity expenditure which had been anticipated in relation to 1979 Pay Agreement was not incurred. Publicity expenditure by the Department in other areas was also less than anticipated.
- E.—This subhead contains a contingency element which was not fully utilised in 1979.
- F.—Saving arose because expenditure on participation at conferences abroad was less than anticipated.
- G.—Saving mainly due to deferment until 1980 of a school leavers' survey because of planning considerations.
- H.—Claims for payment in 1979 on the UK recruitment scheme for skilled workers were not received before the end of the year to the extent anticipated.
- I.—Costs of packing leaflets for distribution were less than anticipated.
- J.2.—Because of planning and financing delays construction work on some new centres fell behind schedule with consequential savings in the Exchequer grant-in-aid.
- M.1.—The excess was incurred, with the consent of the Minister for Finance, in the context of the introduction of an unscheduled training programme for chefs.
- M.2.—The excess was incurred with the consent of the Minister for Finance and arose from additional costs and work on the conversion of premises at Roebuck, Co. Dublin, to a training centre cum headquarters.
- R.—The excess was incurred, with the consent of the Minister for Finance, to meet the cost of (i) unprovided for pay increases for established officers seconded to the Employment Equality Agency and (ii) a research project on differences in subject choices as between boys' and girls' schools.

- 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.
- T.—Savings were due to a slowing down of payments because of delays in the submission of claims under the Scheme. The delays were partly attributable to the postal dispute and partly to the deferment by the EEC of its decision to approve the new terms which operated from 1st April 1979, for the Scheme. To minimise the effect of these delays, interim payments were made to employers at end of year.
- U.—The Work Experience Programme was availed of to a lesser extent than anticipated. There were delays also in submission of claims by employers.
- X.—Because of a greater degree of participation in conversion courses than anticipated, an excess was incurred with the consent of the Minister for Finance.
- Y.—A National Hire Agency did not function within the year.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal) ... ..	30,000	32,915
2. Receipts from European Social Fund ... ..	55,000	96,642
3. Recoupment of salaries, etc., of officers on secondment ... ..	26,500	26,364
4. Recoupment of certain travelling and subsistence expenses from the EEC ... ..	25,000	38,444
5. Miscellaneous ... ..	9,000	9,637
	<u>£145,500</u>	<u>£204,002</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. Expenses in respect of redundancy appeals were greater than expected.
2. Some payments from the European Social Fund did not come to hand in 1978 as expected, but were subsequently received in 1979.
4. Income is difficult to estimate accurately because of fluctuation in EEC travelling duties and time lags in receiving payments.

## EXTRA REMUNERATION

Two hundred and two officers were paid a total of £30,346 for overtime. Of these, one Higher Executive Officer, three Executive Officers, two Placement Officers, four Clerical Officers, sixteen Clerical Assistants, two Paperkeepers, thirteen Messengers and one male Cleaner earned amounts ranging from £204 to £2,104.

## NOTE

An *ex-gratia* payment of £40 was made under the Resettlement Assistance Scheme (S.118/3/67).



## Vote 42

### DETAILS OF EXPENDITURE ON THE VARIOUS COMMISSIONS AND SPECIAL INQUIRIES

Commission or Special Inquiry	Expenditure			
	Subheads		Total for year ended 31st December, 1979	Total Expenditure to 31st December 1979
	E	A.1		
	£	£	£	£
Advisory Committee on Emigration ...	1,223	933	2,156	36,444
Commission on Industrial Relations ...	247	16,157	16,404	24,975
Manpower Consultative Committee ...	—	26,084	26,084	26,084
£	1,470	43,174	44,644	87,503

T. Ó CEARBHAILL,  
*Oifigeach Cuntasáíochta.*

AN ROINN SAOTHAIR,  
30 Aibreán, 1980.

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.*

# INDUSTRY, COMMERCE AND ENERGY

Vote 43

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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 loans, 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> £4,417,000				
<i>Supplementary</i> 600,000				
	5,017,000	4,850,647	166,353	—
A.2.—Public Service Pensions ... ..	8,000	7,901	99	—
A.3.—Consultancy Services				
<i>Original</i> £246,000				
<i>Supplementary</i> 62,000				
	308,000	254,867	53,133	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £548,000				
<i>Supplementary</i> 30,000				
	578,000	637,353	—	59,353
B.2.—Office Machinery and other Office Supplies ... ..	80,000	95,210	—	15,210
C.1.—Post Office Services				
<i>Original</i> £183,000				
<i>Less Supplementary</i> 10,000				
	173,000	138,801	34,199	—
C.2.—Advertising and Publicity				
<i>Original</i> £187,000				
<i>Less Supplementary</i> 31,000				
	156,000	126,124	29,876	—
D.—Geological Survey—Equipment, Stores and Maintenance				
<i>Original</i> £865,000				
<i>Less Supplementary</i> 478,000				
	387,000	351,783	35,217	—
E.—Minerals Development ... ..	17,000	1,333	15,667	—
F.1.—Institute for Industrial Research and Standards—Administration and General Expenses (Grant-in-Aid)				
<i>Original</i> £3,675,000				
<i>Supplementary</i> 532,000				
	4,207,000	4,207,000	—	—
F.2.—Institute for Industrial Research and Standards—Capital Expenditure (Grant-in-Aid) ... ..	1,444,000	1,444,000	—	—
G.—International Organisations, etc.				
<i>Original</i> £282,000				
<i>Supplementary</i> 52,200				
	334,200	327,317	6,883	—



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.1.—Córás Tráchtála (Grant-in-Aid) Original £5,710,000 Supplementary 380,000	6,090,000	6,090,000	—	—
H.2.—Kilkenny Design Workshops Limited —Administration and General Expenses (Grant-in-Aid) Original £474,000 Supplementary 50,000	524,000	524,000	—	—
I.1.—Industrial Development Authority— Administration and General Expenses (Grant-in-Aid) Original £8,500,000 Supplementary 815,000	9,315,000	9,315,000	—	—
I.2.—Industrial Development Authority— Capital Expenditure (Grant-in-Aid) Original £109,000,000 Supplementary 10,000,000	119,000,000	119,000,000	—	—
I.3.—Industrial Development Authority— Grant for Industrial Housing Original £1,250,000 Less Supplementary 900,000	350,000	232,845	117,155	—
I.4.—Industrial Development Authority— Vacant Rents Subsidy Original £10,000 Less Supplementary 8,000	2,000	2,000	—	—
J.1.—Shannon Free Airport Development Company Limited—Administration and General Expenses (Grant-in-Aid) Original £714,000 Supplementary 137,000	851,000	851,000	—	—
J.2.—Shannon Free Airport Development Company Limited—Grants to Industrialists (Grant-in-Aid) Original £700,000 Supplementary 750,000	1,450,000	1,450,000	—	—
J.3.—Shannon Free Airport Development Company Limited—Housing Subsidies Original £480,000 Less Supplementary 30,000	450,000	450,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.4.—Shannon Free Airport Development Company Limited—Housing Grants	10	—	10	—
J.5.—Shannon Free Airport Development Company Limited—Grant to Compensate for Losses on Sale of Houses	10	—	10	—
K.1.—Export Guarantee Arrangements under the Insurance Act, 1953, (as amended) ... ..	227,000	226,847	153	—
K.2.—Credit Financing of Certain Capital Goods Exports <i>Original</i> £350,000 <i>Supplementary</i> 283,500	633,500	633,488	12	—
L.—Technical Assistance <i>Original</i> £400,000 <i>Less Supplementary</i> 140,000	260,000	207,482	52,518	—
M.—Irish Productivity Centre (Grant-in-Aid) <i>Original</i> £408,000 <i>Supplementary</i> 31,400	439,400	439,400	—	—
N.—Commissions, Committees and Special Inquiries <i>Original</i> £39,010 <i>Less Supplementary</i> 12,000	27,010	19,556	7,454	—
O.1.—Shipbuilding Subsidy <i>Original</i> £500,000 <i>Less Supplementary</i> 150,000	350,000	350,000	—	—
O.2.—Interest Subsidy to Shipping Finance Corporation Limited <i>Original</i> £1,018,000 <i>Less Supplementary</i> 15,000	1,003,000	984,829	18,171	—
P.—Irish Goods Council (Grant-in-Aid) <i>Original</i> £730,000 <i>Supplementary</i> 5,000	735,000	735,000	—	—
Q.—Miscellaneous Payments ... ..	55,000	45,134	9,866	—
R.1.—Bread Subsidy ... ..	14,070,000	13,949,929	120,071	—
R.2.—Flour and Wheatmeal Subsidy <i>Original</i> £1,070,000 <i>Less Supplementary</i> 95,000	975,000	925,377	49,623	—



# Vote 43

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
S.—Mianrai Teoranta—Grant for Administration and General Expenses	10	—	10	—
T.1.—Grant to National Film Studios of Ireland Limited				
<i>Original</i> £150,000				
<i>Supplementary</i> 375,900				
	525,900	525,900	—	—
T.2.—National Film Board—Administration Expenses				
<i>Original</i> £50,000				
<i>Less Supplementary</i> 50,000				
	—	—	—	—
U.—Energy Conservation				
<i>Original</i> £422,000				
<i>Less Supplementary</i> 114,000				
	308,000	250,468	57,532	—
V.—Rural Electrification ... ..	2,364,000	2,364,254	—	254
W.—Grants for Bottled Gas Installations	2,000	420	1,580	—
X.—Grants for the Improvement of Roads to Generating Stations ... ..	15,000	15,000	—	—
Y.—An Bord Fuinnimh Núicléigh (Grant-in-Aid) ... ..	205,000	151,000	54,000	—
AA.—Town Gas Subsidy ... ..	5,800,000	5,556,126	243,874	—
BB.—Petroleum Licences—Funds for Training, etc.				
<i>Original</i> £300,000				
<i>Less Supplementary</i> 150,000				
	150,000	124,352	25,648	—
CC.—Currency Exchange Loss on Global Loan from European Investment Bank ... ..	10	—	10	—
DD.—State Support for Avoca Mines Limited				
<i>Original</i> Nil				
<i>Supplementary</i> £4,350,000				
<i>Less Do.</i> 180,000				
	4,170,000	4,017,374	152,626	—
GROSS TOTAL				
<i>Original</i> £166,965,050				
<i>Supplementary</i> 3,872,000				
<i>Do.</i> 12,219,000				
	£183,056,050	181,879,117	1,251,750	74,817
			Surplus of Gross Estimate over Expenditure	
			£1,176,933	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>		
Z.—Appropriations in Aid				Surplus of Appropriations in Aid realised
<i>Original</i> £4,045,050				
<i>Less Supplementary</i> 920,000	3,125,050	3,285,453		£160,403
<b>NET TOTAL</b>				
<i>Original</i> £162,920,000				Total Surplus to be surrendered
<i>Supplementary</i> 3,872,000				£1,337,336
<i>Do.</i> 13,139,000	£179,931,000	178,593,664		

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

- A.1.—Expenditure on Training, Casual Labour and Special Projects in the Geological Survey Office was less than expected (saving £35,386). Unfilled posts, due to difficulty in getting assignments and also to reorganisation in GSO, accounted for the balance.
- A.3.—National Prices Commission consultancy payments were less than anticipated, some claims due not having been received because of postal problems (saving £48,294). The cost of some other budgeted-for consultancy projects was less than expected but they were partly offset by additional ones being undertaken.
- B.1.—Excess is mainly due to the increased cost of air fares, mileage and subsistence allowances and staff involved in travel duties—EEC and Prices Divisions particularly.
- B.2.—Excess due to purchase of photocopying machines in lieu of a rental arrangement.
- C.1.—The telephone account in respect of the December quarter was not received in time for payment within the year.
- C.2.—Advertising accounts due were not received in time for payment. The degree of promptness of submission of claims for payment affects the eventual charge.
- D.—Expenditure on the Aeromagnetic Survey Project was less than expected due to a hold-up because of unfavourable weather conditions.
- E.—As the North Clare Phosphate study was not completed within the year no expenditure arose, (saving £10,000); the planned investigation of a marble occurrence in Co. Mayo was deferred (saving £4,500). Compensation for mineral rights acquired was less than anticipated.
- I.3.—The system for grant payments was altered from an estimated to an actual expenditure basis resulting in a lower provision being necessary in the year.
- L.—On the basis of grants approved a higher level of claims had been expected than eventually materialised. There has been a fall-off in some categories of grant applications.
- N.—No expenditure was incurred by the National Consumer Advisory Council on the employment of consultants or the commissioning of surveys (saving £7,325).
- Q.—Expenditure on the metrication programme (publicity leaflets and exhibitions) was less than anticipated, as was the cost of weights and measures equipment; there was an offset by an unanticipated item of transport costs.



## Vote 43

- R.2.—Consumption of flour was eventually lower than the level on which the estimate had been based originally resulting in the saving on the subsidy.
- U.—Expenditure on publicity under this subhead and applications under the fuel efficiency grants scheme were less than expected; also some contemplated extension of the scheme was not effected.
- W.—Postal problems delayed a number of grant applications which would otherwise have been expected to materialise; also the number of applications has been declining in recent years.
- Y.—Saving due to staff vacancies remaining unfilled (£26,500); purchase of equipment being consequently deferred (£20,000) and travelling expenses being less than expected (£4,000). Miscellaneous expenses were also less than anticipated (saving £3,500).
- BB.—Accurate estimation is not possible.
- DD.—The expenditure on capital equipment (saving £104,286) and operational expenses (saving £48,340) was less than expected.

### 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>		
	<i>Less Supplementary</i>		
		46,000	47,258
2. Repayment of travel costs of certain journeys to EEC			
	<i>Original</i>		
	<i>Supplementary</i>		
		148,000	176,519
3. Fees under the Minerals Development Act, 1940 and the Petroleum and other Minerals Development Act, 1960			
	<i>Original</i>		
	<i>Less Supplementary</i>		
		1,400,000	1,511,707
4. Export Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)			
	<i>Original</i>		
	<i>Supplementary</i>		
		340,000	345,168
5. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964			
	<i>Original</i>		
	<i>Supplementary</i>		
		651,000	658,798
6. Receipts from EEC in respect of specific surveys			
	<i>Original</i>		
	<i>Less Supplementary</i>		
		55,000	57,007
7. Funds provided by certain holders of exclusive offshore petroleum licences for training, education, etc., of Irish personnel			
	<i>Original</i>		
	<i>Supplementary</i>		
		369,000	369,000

# Vote 43

		Estimated	Realised
		£	£
8. Geological Survey—receipts from sale of aerial photographs, maps, etc.			
	<i>Original</i>	£16,000	
	<i>Supplementary</i>	4,000	
		20,000	20,719
9. Currency exchange gain on global loan from European Investment Bank ... ..		10	673
10. Receipts from the IDA in respect of repayable grants for industrial housing			
	<i>Original</i>	£30,000	
	<i>Supplementary</i>	58,000	
		88,000	87,915
11. Miscellaneous ... ..		8,040	10,689
	TOTAL		
	<i>Original</i>	£4,045,050	
	<i>Less Supplementary</i>	920,000	
		£3,125,050	£3,285,453

- Refunds of travel costs from the EEC in respect of certain journeys were greater than expected, mainly due to increased air fares and the receipt within the year of refunds due in respect of the previous year.
- The surplus arose from the receipt of arrears of royalties (£250,000 approximately) partly offset by a decrease in application and consideration fees payable on the grant and renewal of prospecting licences. Petroleum licence receipts were also lower than expected because a number of exclusive licences were surrendered.
- Miscellaneous receipts include receipts from the Registry of Friendly Societies (£3,567) and Registry of Business Names (£2,055). Receipts under this heading are difficult to estimate.

## EXTRA REMUNERATION

An Assistant Secretary received £800 as a member of the Industrial Development Authority.

A Principal received a gratuity of £1,700 for extra attendance in the period 1975 to 1978.

An Accountant in the Prices Consultancy Unit received a gratuity of £382 in respect of higher duties in the period 1st April, 1979 to 26th September, 1979 inclusive.

Fourteen Examiners in the Patents Office received sums varying from £2,021 to £3,823 for examining patents applications outside their normal office hours of duty.

A total of three hundred and seventy-seven officers were paid overtime. One hundred and fifty-four officers received sums varying from £206 to £4,993. The total amount paid in respect of overtime was £150,674 of which £23,842 was recouped from Vote 44 in respect of typing, messenger and cleaning services.

A total of seventy-eight officers received allowances in respect of duties as chairman or delegates at meetings abroad (mainly EEC). Of this total thirty-seven officers received sums varying from £210 to £1,171. The total paid in respect of chairman and delegates allowances was £14,773.

## NOTES

The accounts of a number of other Departments include expenditure of approximately £26,614 in respect of remuneration of staff on loan without repayment to the Prices Division of this Department.

*Ex-gratia* payments totalling £223 were made to four officers in respect of loss or damage to clothing or personal effects in the course of official duties. Subhead B.1 (E.109/41/41).



## Vote 43

An *ex-gratia* payment of £262 was made to a non-Civil Servant in respect of damage caused to his car by a Geological Survey Office vehicle. Subhead B.1 (S.99/2/72).

Fees (stamps) were received as follows:

Companies Registration ... .. £452,512

### DETAILS OF EXPENDITURE ON THE VARIOUS COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES

Commission, Committee or Special Inquiry	Expenditure			
	Subhead		Total for year ended 31st December, 1979	Total Expenditure to 31st December, 1979
	N	Other		
	£	£	£	£
Metric Advisory Committee for Distributors and Consumers (1971-72) ...	—	—	—	2,931
National Consumer Advisory Council (1973-74) ... ..	18,675	(A.1) 30	18,705	58,179
Motor Premiums Advisory Committee (1973-74) ... ..	874	(A.1) 2,072	2,946	16,267
Consumer Education Committee (1977)	7	—	7	5,006
£	19,556	2,102	21,658	82,383

### STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31st DECEMBER, 1979

	£
Avoca Mines Ltd. ... ..	4,017,374
Interest accrued as at 31st December, 1979 ... ..	247,836

J. C. HOLLOWAY,  
*Oifigeach Cuntasaiochta.*

AN ROINN TIONSCAIL, TRÁCHTÁLA AGUS TURASÓIREACHTA,  
21st April, 1980.

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

Vote 44

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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> £8,344,000				
<i>Supplementary</i> 890,000				
	9,234,000	9,709,690	—	475,690
A.2.—Consultancy Services				
<i>Original</i> £6,000				
<i>Supplementary</i> 74,000				
	80,000	68,514	11,486	—
B.1.—Travelling and Incidental Expenses	222,000	283,459	—	61,459
B.2.—Office Machinery and other Office Supplies ... ..	348,000	366,038	—	18,038
B.3.—Post Office Services ... ..	638,000	518,643	119,357	—
B.4.—Cross-Channel Telephone Lines used for Civil Aviation ... ..	58,000	26,950	31,050	—
C.—Equipment, Stores and Maintenance	168,500	95,976	72,524	—
D.1.—Grants to Córas Iompair Éireann				
<i>Original</i> £35,000,000				
<i>Supplementary</i> 10,000,000				
<i>Do.</i> 11,000,000				
	56,000,000	56,000,000	—	—
D.2.—Córas Iompair Éireann Redundancy Compensation ... ..	184,000	174,603	9,397	—
E.—Grants for Harbours				
<i>Original</i> £4,500,010				
<i>Less Supplementary</i> 500,000				
	4,000,010	3,637,721	362,289	—
BORD Fáilte Éireann				
F.1.—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)				
<i>Original</i> £12,465,000				
<i>Supplementary</i> 550,000				
	13,015,000	13,015,000	—	—
F.2.—Development of Holiday Accommodation (Grant-in-Aid)	1,000,000	1,000,000	—	—
F.3.—Development of Supplementary Holiday Accommodation in Western Counties (Grant-in-Aid) ... ..	100,000	100,000	—	—



# Vote 44

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.4.—Tourism Development Works (Grant-in-Aid) ... ..	1,750,000	1,750,000	—	—
G.1.—Acquisition of Land, Buildings, etc., at Airports <i>Original</i> £800,000 <i>Less Supplementary</i> 122,000	678,000	658,003	19,997	—
G.2.—Constructional Works at Airports, including furnishing of Buildings	1,750,000	1,745,294	4,706	—
H.—Transport of Staff ... ..	37,490	35,532	1,958	—
I.—Electronic Equipment <i>Original</i> £660,000 <i>Less Supplementary</i> 100,000	560,000	473,088	86,912	—
J.—Shannon Free Airport Development Company Limited—Administration and General Expenses (Grant-in-Aid) <i>Original</i> £673,000 <i>Supplementary</i> 39,000	712,000	712,000	—	—
K.1.—Wreck and Salvage, Relief of Distressed Seamen, etc. ... ..	500	185	315	—
K.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946) ... ..	37,000	36,056	944	—
L.—Expenses in connection with International Organisations ... ..	807,000	725,214	81,786	—
M.—Commissions, Committees and Special Inquiries <i>Original</i> £5,000 <i>Supplementary</i> 548,000	553,000	522,034	30,966	—
N.—Rent on Lands, etc., at Airports ...	1,500	732	768	—
O.—Investment Grants for Ships ...	62,000	61,716	284	—
P.—Grant to Royal National Lifeboat Institution ... ..	20,000	20,000	—	—
Q.—Grant to Aer Rianta Teoranta for payment to the Irish Airlines (General Employees) Superannuation Fund	10,000	44,131	—	34,131
GROSS TOTAL <i>Original</i> £69,647,000 <i>Supplementary</i> 10,000,000 <i>Do.</i> 12,379,000	£ 92,026,000	91,780,579	834,739	589,318

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
			Surplus of Gross Estimate over Expenditure £245,421	
	Estimated	Realised		
R.—Appropriations in Aid				
Original	£7,538,000			
Supplementary	37,000			
	7,575,000	7,941,953		Surplus of Appropriations in Aid realised £366,953
NET TOTAL				
Original	£62,109,000			
Supplementary	10,000,000			
Do.	12,342,000			
	£ 84,451,000	83,838,626		Total Surplus to be surrendered £612,374

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

- A.1.—The excess was due to the concession of a number of claims to Departmental grades and to the filling of a number of vacancies earlier than anticipated.
- A.2.—A slow-down in the consultants' work programme resulted in a saving.
- B.1.—Excess due to increased costs of travelling, subsistence, transfers of households and extended training courses for departmental technical staff.
- B.2.—The excess was due to the purchase of new flexitime equipment for the headquarters office of the Department and to increased costs of replacing office equipment.
- B.3.—The saving arose due to delays in billings as a result of the postal strike. Some outages of circuits also occurred and resulted in rebates.
- B.4.—Saving arose due to delays in billing by the Civil Aviation Authority for periods of rental and also due to rebates on rentals in respect of periods of unserviceability.
- C.—Due to industrial trouble in the Department of Posts and Telegraphs there was considerable difficulty both in placing supply contracts and in clearing accounts in respect of goods supplied. This, combined with a delay in the acquisition of equipment for the Coast Life Saving Service, accounts for the saving under this heading.
- D.2.—It is not possible to forecast precisely the amount of the redundancy compensation which will become payable in any year.
- E.—The saving was due mainly to the fact that progress on the Cork Harbour Development Scheme was slower than anticipated.
- H.—Saving results from an unexpected drop in the demand for subsidised transport owing to car-sharing.
- I.—Expenditure proved less than estimated because progress on certain projects was not as rapid as expected due to deployment of key technical personnel in other areas.



## Vote 44

K.1.—Accurate estimation is not possible.

L.—Savings arose because of an unforeseen reduction in this country's contribution to Eurocontrol and to cutbacks in attendance at meetings abroad.

M.—Some accounts for consultancy services commissioned by the Transport Consultative Commission did not mature for payment until after the end of the year.

N.—The acquisition of a "marker" site which was provided for in the estimate has been held up by legal difficulties regarding the occupants' title to the land.

Q.—The excess of £34,131 results from the granting of additional pension credits for emergency services to employees of this Department who transferred to Aer Rianta Teoranta. When the estimate was being prepared it was not anticipated that sanction for these payments would be received prior to 1980.

APPROPRIATIONS IN AID			Estimated	Realised
			£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1966			87,000	95,549
2. Receipts under the Merchant Shipping and Mercantile Marine Acts				
<i>Original</i>	£28,000			
<i>Less Supplementary</i>	20,000		8,000	9,841
3. Surplus on Aer Rianta Teoranta Operating Accounts for Dublin, Shannon and Cork Airports including passenger load fees at airports			3,000,000	3,948,401
4. Recoupment from Eurocontrol Organisation of cost of providing personnel and facilities				
<i>Original</i>	£87,000			
<i>Supplementary</i>	77,000		164,000	179,972
5. Recoupment from Eurocontrol Organisation of en-route facilities costs			3,200,000	3,002,529
6. Shanwick Communications charges				
<i>Original</i>	£945,000			
<i>Less Supplementary</i>	45,000		900,000	501,638
7. Charges for radio telegrams sent from Coast Stations			49,500	17,709
8. Recoupment for seconded staff			15,000	13,068
9. Fees under the Road Transport Acts			12,000	9,264
10. Receipts under the 1933 Foreshore Act and the 1954 State Property Act			16,000	29,975
11. Receipts for transport of staff			12,500	12,693
12. Receipts for data provided by the Meteorological Service			30,000	21,737
13. Miscellaneous receipts				
<i>Original</i>	£56,000			
<i>Supplementary</i>	25,000		81,000	99,577
TOTAL				
<i>Original</i>	£7,538,000			
<i>Supplementary</i>	37,000		£7,575,000	£7,941,953

1. The surplus in receipts was due to the increase in the number of large aircraft registered.
2. The surplus was due to receipt of non-recurring fees in respect of two new vessels.
3. Aer Rianta were unable to make accurate predictions because of the uncertainty of traffic trends and threatened oil shortages. The extended duty-free shop at Dublin Airport showed profits beyond expectations.
4. The surplus arose because a large payment received in 1979 was in respect of the following year.
5. Accurate estimation is difficult. The shortfall was due mainly to unfavourable exchange rate fluctuations.
6. The bulk of the shortfall arose due to late receipt of monies which did not permit lodgment of amounts in 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. The shortfall is due to the fact that a Clerical Assistant serving with Bord Gais Éireann resigned during 1979.
9. The number of applications received for merchandise licences was not as high as had been estimated.
10. The surplus is due to the increase in number and value of lettings of foreshore and increased rents on seven-year review.
12. The shortage arose because off-shore oil exploration activity was not as great as had been expected and also a payment of £3,500 in respect of services rendered was not received within the financial year.
13. Representation by personnel of the Department at EEC meetings was greater than anticipated and this resulted in higher receipts from refunds of air fares. In addition there was a substantial increase in receipts from fees for haulage permits under bilateral agreements.

#### EXTRA REMUNERATION

Thirty-six officers received allowances for duties as delegates at meetings abroad. Eleven officers received sums varying from £216 to £738.

Five hundred and forty-eight employees received sums in respect of overtime. Four hundred and three officers received amounts varying from £201 to £4,911. The total amount paid for overtime was £499,685 of which £23,842 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.

#### NOTES

This Account includes expenditure of £1,093 in respect of remuneration of a Higher Executive Officer on loan to the Houses of the Oireachtas, without repayment.

A break-in and fire occurred in the Meteorological Service's Library which resulted in damage estimated at £4,000.

Subhead H includes expenditure on subsidised transport of Department of Agriculture Staff (£421), Central Statistics Office Staff (£110), Customs and Excise Staff (£3,331), Immigration Officials (£861) and Posts and Telegraphs Staff (£2,055) (S.99/63/42).

Subhead L includes £2,990 being final payment 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 £23 representing wages was written off as irrecoverable due to the death of the payee.



# Vote 44

## DETAILS OF EXPENDITURE ON COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES (SUBHEAD M)

Commissions, Committees and Special Inquiries	Expenditure	
	Total for year ended 31st December, 1979	Total Expenditure to 31st December, 1979
	£	£
Transport Consultative Commission ... ..	69,341	69,457
Tribunal of Inquiry into Betelgeuse Disaster ... ..	452,693	452,693

N. McMAHON,  
*Accounting Officer.*

DEPARTMENT OF TRANSPORT,  
30 Aibreán, 1980.

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.*

## STATEMENT OF EXPENDITURE AND REVENUE FOR THE YEAR ENDED 31ST DECEMBER, 1979

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1978				1979			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
	£	£	£	£	£	£	£
2,286,576	1,197,357	863,198	226,021	2,789,335	1,473,350	1,036,466	279,519
120,370	47,260	59,550	13,560	134,617	55,612	62,303	16,702
964,049	449,867	351,699	162,483	1,165,754	524,152	437,365	204,237
145,308	52,728	73,690	18,890	126,528	43,714	73,519	9,295
2,597,985	1,847,804	518,885	231,296	3,023,679	2,162,531	580,656	280,492
96,914	64,764	26,367	5,783	99,938	66,619	27,253	6,066
158,302	67,101	73,841	17,360	154,935	70,122	67,730	17,083
1,917,305	778,569	941,424	197,312	2,109,511	786,535	1,086,330	236,646
2,487,832	777,948	1,273,012	436,872	3,221,889	925,779	1,669,105	627,005
1,882,166	830,312	892,040	159,814	1,895,578	798,874	933,808	162,896
416,880	131,725	261,382	23,773	602,990	220,087	341,303	41,600
253,463	175,057	42,896	35,510	280,536	190,604	47,246	42,686
30,000	30,000			36,000	36,000		
3,466,269	1,202,126	1,962,663	301,480	4,173,315	1,474,696	2,410,267	288,352
693,032	693,032	—	—	438,198	438,198	—	—
£17,516,451	8,345,650	7,340,647	1,830,154	£20,252,803	9,266,873	8,773,351	2,212,579



## STATE AIRPORTS (continued)

1978				1979			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
4,366,835	2,144,157	2,028,337	194,341	5,156,066	2,304,269	2,637,695	214,102
1,984,232	754,328	1,180,203	49,701	2,368,889	801,014	1,502,247	65,628
946,285	375,641	501,873	68,771	1,037,262	391,283	550,993	94,986
4,299,419	743,611	3,217,308	338,500	5,443,337	1,086,233	3,901,046	456,058
1,847,707	20,281	1,632,542	194,884	2,382,798	(-)-697,018	2,775,584	304,232
949,552	949,552	—	—	501,638	501,638	—	—
2,668,728	1,412,856	941,904	313,968	3,002,529	1,589,573	1,059,717	353,239
14,820	14,820	—	—	179,972	179,972	—	—
728,289	82,807	621,157	24,325	984,484	106,703	846,822	30,959
17,805,867	6,498,053	10,123,324	1,184,490	21,056,975	6,263,667	13,274,104	1,519,204
17,516,451	8,345,650	7,340,647	1,830,154	20,252,803	9,266,873	8,773,351	2,212,579
(+)-289,416	(-)-1,847,597	(+)-2,782,677	(-)-645,664	(+)-804,172	(-)-3,003,206	(+)-4,500,753	(-)-693,375
3,303,868	1,204,058	1,870,243	229,567	3,470,042	1,255,481	1,967,556	247,005
£3,014,452	3,051,655	(+)-912,434	875,231	2,665,870	4,258,687	(+)-2,533,197	940,380
				£			

## STATE AIRPORTS (continued)

1978				1979			
Total	Shannon	Dublin	Cork	STATEMENT OF CAPITAL EXPENDITURE			
£	£	£	£	Total	Shannon	Dublin	Cork
37,155,520	13,209,706	21,556,974	2,388,840	£ 38,494,072	£ 13,557,480	£ 22,286,364	£ 2,650,228
1,338,552	347,774	729,390	261,388	2,447,250	657,358	1,622,135	167,757
£38,494,072	13,557,480	22,286,364	2,650,228	£ 40,941,322	14,214,838	23,908,499	2,817,985
3,178,334	185,501	2,932,382	60,451	3,837,334	185,501	3,591,382	60,451
				Includes, on acquisition of land ...			
				DEPRECIATION AND INTEREST ON CAPITAL			
1,412,629	534,879	774,159	103,591	1,484,159	561,173	812,685	110,301
1,891,239	669,179	1,096,084	125,976	1,985,883	694,308	1,154,871	136,704
£3,303,868	1,204,058	1,870,243	229,567	£ 3,470,042	1,255,481	1,967,556	247,005
				TOTAL			



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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 <i>Original</i> £114,162,000 <i>Supplementary</i> 12,800,000	126,962,000	125,629,041	1,332,959	—
B.—Travelling and Incidental Expenses	5,219,000	6,847,355	—	1,628,355
C.—Accommodation and Building Charges <i>Original</i> £14,463,000 <i>Supplementary</i> 2,800,000	17,263,000	16,891,558	371,442	—
D.—Conveyance of Mails <i>Original</i> £4,577,000 <i>Less Supplementary</i> 700,000	3,877,000	2,738,337	1,138,663	—
E.—Postal and General Stores <i>Original</i> £6,858,000 <i>Less Supplementary</i> 1,000,000	5,858,000	4,572,652	1,285,348	—
F.—Engineering Stores and Equipment	53,759,000	56,408,334	—	2,649,334
G.—Telephone Capital Repayments <i>Original</i> £39,000,000 <i>Less Supplementary</i> 300,000	38,700,000	38,697,984	2,016	—
H.—International Conferences and Conventions ... ..	164,000	47,580	116,420	—
I.—Losses ... ..	200,000	93,106	106,894	—
J.—Superannuation, etc. <i>Original</i> £6,725,000 <i>Supplementary</i> 500,000	7,225,000	7,095,004	129,996	—
K.1.—Commissions and Special Inquiries	9,000	22,492	—	13,492
K.2.—Consultancy Services ... ..	103,000	62,897	40,103	—
K.3.—Office Machinery and other Office Supplies ... ..	1,022,000	836,002	185,998	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>RADIO TELEFÍS ÉIREANN</b>				
L.1.—Grant for general purposes equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid)				
<i>Original</i> £16,500,000				
<i>Less Supplementary</i> 500,000				
	16,000,000	15,800,000	200,000	—
L.2.—Grant equivalent to Net Receipts from Wired Broadcast Relay Licence Fees (Grant-in-Aid) ... ..	545,000	545,000	—	—
<b>GROSS TOTAL</b>				
<i>Original</i> £263,306,000				
<i>Supplementary</i> 13,600,000				
	£ 276,906,000	276,287,342	4,909,839	4,291,181
			Surplus of Gross Estimate over Expenditure £618,658	
	<u>Estimated</u>	<u>Realised</u>		
Deduct—				
T.—Appropriations in Aid				
<i>Original</i> £85,718,000				
<i>Supplementary</i> 5,300,000				
	91,018,000	92,826,337		
			Surplus of Appropriations in Aid realised £1,808,337	
<b>NET TOTAL</b>				
<i>Original</i> £177,588,000				
<i>Supplementary</i> 8,300,000				
	£ 185,888,000	183,461,005		
			Total Surplus to be surrendered £2,426,995	

## EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Broadcasting Licence and Relay Licence Fees ... ..	18,150,000	16,690,693

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

B.—Increased subsistence rates (£1,591,000) and higher expenditure on general publicity and advertisements (£172,000), partly offset by savings on agency services (£58,000), compensation and legal fees (£35,000) and on miscellaneous items (£42,000).

D.—Lower expenditure on conveyance of mails by rail (£685,000), sea (£162,000) and air (£291,000) because of the postal strike.

E.—Due mainly to lower expenditure under a number of headings because of the postal strike.



## Vote 45

F.—Higher expenditure on purchases of engineering stores and mechanical transport (£1,470,000) and on payments to contractors for Telephone Capital works (£1,890,000), partly offset by lower expenditure on international telecommunication circuits (£710,000).

H.—Subscriptions due to international bodies were not paid until after the close of the year of account.

I.—Close estimation not possible.

K.1.—Unexpected expenditure arose on market research projects for the Posts and Telegraphs Review Group.

K.2.—Expenditure in connection with consultancy projects was less than expected.

K.3.—Lower expenditure on computer and data preparation equipment and related items owing to delay in the installation of a new computer and to leasing rather than renting computer.

### APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Recovery in respect of Telephone Capital expenditure							
	<i>Original</i>				£70,000,000		
	<i>Supplementary</i>				5,300,000		
						75,300,000	77,587,239
2. Receipts in respect of Savings services	...	...	...	...	...	4,628,000	4,607,863
3. Receipts in respect of Social Welfare services	...	...	...	...	...	6,826,000	6,826,000
4. Receipts in respect of Civil Aviation, Meteorological and Marine Radio services	...	...	...	...	...	311,000	311,000
5. Receipts in respect of services performed for the Revenue Commissioners	...	...	...	...	...	230,000	230,000
6. Provision of stores for other Government Departments	...	...	...	...	...	1,121,000	1,049,595
7. Sale of engineering stores	...	...	...	...	...	450,000	386,124
8. Sale of non-engineering stores	...	...	...	...	...	60,000	73,618
9. Receipts in respect of agency services performed for other Administrations	...	...	...	...	...	82,000	48,206
10. Repayment by the British Government in respect of compensation allowances (Subhead J)	...	...	...	...	...	12,000	—
11. Contributions to Widows' and Children's Pensions Scheme for Civil Servants and others	...	...	...	...	...	845,000	913,126
12. Miscellaneous	...	...	...	...	...	1,153,000	793,566
						<u>£91,018,000</u>	<u>£92,826,337</u>

1. Expenditure on Telephone Capital works greater than expected.

6. Demand for stores for other Government Departments less than expected.

7. Quantities available for sale less than expected.

8. More stores available for sale than expected.

9. Decrease in agency services provided for other Administrations because of the postal strike.

10. Recoupment of compensation allowances proper to 1979 was not received until after the close of 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 ... ..	235,585
(b) Advertising in Post Office publications ... ..	140,782
(c) Special leave at cost of substitution and refunds of wages overpaid, etc.	60,618
(d) Refunds in respect of staff on loan to outside bodies ... ..	7,113
(e) Wireless examination fees and transmitting permits ... ..	72,310
(f) Renting of Post Office premises ... ..	39,463
(g) Miscellaneous services performed for other Government Departments	54,361
(h) Void postal and money orders ... ..	42,000
(i) Carriage of newspapers by departmental vans ... ..	12,486
(j) Commission on repurchase of stamps and overages in postage stamp vending machines ... ..	13,779
(k) Various receipts ... ..	115,069

## I.—LOSSES—CLASSIFIED SCHEDULE

	£
Robbery from a departmental motor van by two men, one of whom was armed, of official remittances containing cash and cheques ... ..	5,593
Fraudulent withdrawals from Savings Bank Accounts by a number of persons, one of whom was prosecuted ... ..	4,834
Burglary at a sub-Post Office by unknown persons ... ..	3,824
Robbery at a town sub-Post Office by three masked men, one of whom was prosecuted ... ..	3,697
Robbery at a town sub-Post Office by three men, one of whom was armed. The loss included paid Giro Orders totalling £103 which in their absence could not be recouped from the British Post Office. A man was prosecuted ... ..	3,470
Theft from a sub-Post Office of official cash remittances by three men, two of whom were prosecuted ... ..	3,050
Fraudulent withdrawals from Savings Bank Accounts by unknown persons	1,939
Fraudulent withdrawals from Savings Bank Accounts by a person who was prosecuted ... ..	1,882
Fraudulent withdrawals from Savings Bank Accounts by a person who was prosecuted ... ..	1,837
Robbery from a departmental motor vehicle, hijacked by three unknown men, one of whom was armed ... ..	1,591



## Vote 45

Irrecoverable arrears of Social Welfare Insurance contributions ...	£ 1,542
Fraudulent withdrawals from Savings Bank Accounts by unknown persons	1,448
Theft from a town sub-Post Office of cash and stocks totalling £1,458. A youth was prosecuted. £35 made good by the Postmaster was offset against the loss	1,423
Fraudulent withdrawals from a Savings Bank Account by an unknown person	1,406
Fraudulent withdrawals from a Savings Bank Account by an unknown person	1,230
Fraudulent withdrawals from Savings Bank Accounts by an unknown person	1,154
Robbery of official cash remittances from a departmental motor van, hijacked by three unknown men, one of whom was armed ... ..	1,100
Fraudulent withdrawals from Savings Bank Accounts by an unknown person	1,080
Theft by unknown persons, from a departmental motor van, of remittance letters containing cheques. Duplicate cheques were received for £903 thereby reducing the loss to £1,092. A sum of £15 made good by the Postman driver was offset against the loss ... ..	1,077
Fraudulent manipulation of a Savings Bank Account by a person who was prosecuted ... ..	1,007
Robbery at a town sub-Post Office by three masked youths, one of whom was armed. One of the youths was prosecuted ... ..	998
Robbery at a town sub-Post Office by an armed man ... ..	959
Burglary at a town sub-Post Office by unknown persons. The loss included postal orders stolen and fraudulently negotiated amounting to £601 ... ..	938
Fraudulent withdrawals from Savings Bank Accounts by an unknown person	923
Fraudulent withdrawals from Savings Bank Accounts by an unknown person	627
Robbery at a sub-Post Office by two masked and armed men ...	420
Burglary at a Branch Post Office by a youth who was prosecuted. A sum of £22 made good by a Post Office Clerk was offset against the loss ... ..	417
Admitted fraudulent manipulation of a Savings Bank Account by a person now resident outside this Administration ... ..	370
Fraudulent withdrawals from a Savings Bank Account by an unknown person	360
Fraudulent withdrawals from Savings Bank Accounts by a person who was prosecuted ... ..	358
Fraudulent withdrawals from Savings Bank Accounts by a person who was prosecuted ... ..	325
Fraudulent withdrawals from Savings Bank Accounts by an unknown person	318
Loss of a registered bag in transit between a class VI Post Office and a head Post Office ... ..	314
Counter losses totalling £327 incurred by a former Post Office Clerk prior to his dismissal. Wages due to him totalling £28 were used to make good part of the loss	299
Burglary at a sub-Post Office by unknown persons. A sum of £15 made good by the Postmaster was offset against the loss ... ..	294
Fraudulent manipulation of Savings Bank Accounts by a number of persons, one of whom was prosecuted ... ..	294

Robbery at a town sub-Post Office by three masked men, one of whom was prosecuted	£ 273
Burglary at a class VI Post Office by unknown persons	265
Burglary at a sub-Post Office by unknown persons	253
Fraudulent withdrawals, by unknown persons, from a Savings Bank Account, following the loss of the deposit book	235
Fraudulent withdrawals, by unknown persons, from a Savings Bank Account, following the loss of the deposit book	235
Irrecoverable arrears of Social Welfare Insurance contributions	220
Fraudulent withdrawals from Savings Bank Accounts by unknown persons	201
Fraudulent withdrawals from Savings Bank Accounts by a person who was prosecuted	200
Burglary at a sub-Post Office by unknown persons	181
Robbery at a town sub-Post Office by three unknown youths	180
Fraudulent operation of Savings Bank Accounts by a man who was prosecuted	179
Fraudulent operation of Savings Bank Accounts by an unknown person	176
Robbery at a town sub-Post Office by two men, one of whom was prosecuted	175
Fraudulent operation of Savings Bank Accounts by an unknown person	171
Amount of unpaid cheque received from a company which went into liquidation. A sum of £43 received from the Liquidator was offset against the loss	161
Irrecoverable arrears of Social Welfare Insurance contributions	160
Fraudulent operation of Savings Bank Accounts by a man who was prosecuted	155
Fraudulent operation of a Savings Bank Account by an unknown person	147
Fraudulent withdrawals from a Savings Bank Account by the depositor whose present whereabouts are unknown	145
Fraudulent operation of Savings Bank Accounts by a person who was prosecuted	144
Fraudulent withdrawals from two Savings Bank Accounts by a person who was prosecuted	138
Fraudulent withdrawals from a Savings Bank Account by an unknown person	125
Robbery at a sub-Post Office of cash totalling £256 by two armed men. £133 was recovered by the Gardai. Both men were prosecuted	123
Fraudulent operation of two Savings Bank Accounts by a person who was prosecuted	123
Fraudulent withdrawals from a Savings Bank Account by an unknown person	120
Burglary at a sub-Post Office by an unknown person	115
Fraudulent withdrawals from two Savings Bank Accounts by an unknown person	109
Robbery at a town sub-Post Office by five unknown youths	104
Losses ranging from £1 to £99 due to theft, fraud, etc. (260 cases)	5,667



## Vote 45

Miscellaneous losses, (mainly counter losses), not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants	£
...	13,073

Miscellaneous losses ranging from £20 to £99 not involving suspicion of fraud or culpable negligence by Post Office servants (72 cases)	£
...	2,202

Compensation paid for loss or damage to parcels and letters—

	Loss £	Damage £
Registered and insured parcels	1,301	1,732
Ordinary parcels	3,664	113
Registered and insured letters	8,143	—
	<u>£13,108</u>	<u>£1,845</u>
		14,953
	TOTAL	<u>£93,106</u>

The following losses involved no charge on public funds, as the amounts were made good—

Fraudulent withdrawals from Savings Bank Accounts (8 cases)	£
...	1,204
Irregular negotiation of money orders (6 cases)	280
Theft, burglary and misappropriation of cash, stamps, etc. (3 cases)	1,159
Refunds in respect of overpayments of old age pensions and children's allowances (10 cases)	951
	<u>£3,594</u>

### LOSS OF STORES

Postal stores from stock during transit, etc.	£
...	50
Engineering stores written off under the authority of the Secretary, Engineer-in-Chief or Controller of Stores (204 cases)	5,800

Stores to the value of £71,551 were used in making good malicious damage, including thefts from telephone kiosks. Compensation totalling £896 was received in twenty-four cases where prosecutions were undertaken and sums totalling £79 were received in four cases where prosecutions were not undertaken. Sums totalling £19,397 were received from Local Authorities in respect of malicious damage to kiosks, etc.

Transactions during the year included 780,000 money orders amounting to £120,000,000; 4,760,000 postal orders amounting to £14,980,000; 2,700,000 Savings Bank deposits and withdrawals amounting to £93,500,000 and Postmasters' and other remittances amounting to £871,596,000. A total of 8,670,000 parcels were dealt with and engineering stores to the value of £39,147,000 were handled (figures are approximate).

### EXTRA REMUNERATION

Fifteen thousand, three hundred and one officers received sums ranging from £201 to £9,992 in respect of extra attendance and other duties. The total amount paid in respect of overtime, etc., was £18,556,736 and the total number of officers involved was twenty-two thousand, two hundred and seven.

## NOTES

Twelve claims totalling £764 in respect of damage to vehicles were abandoned as irrecoverable; forty-seven claims totalling £6,293 and eleven claims totalling £752 were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In one hundred and forty-six 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 £30,097.

Twenty-nine claims for repayment services amounting to £2,660 were abandoned as irrecoverable. An amount of £25, the estimated replacement value of a weighing scales, was written off.

An amount of £250 was paid for the cancellation of hotel accommodation following postponement of a staff conference because of pressure of work arising from the Papal visit.

*Ex-gratia* payments of £1,500 and £250 were made to an Assistant Principal Officer and a Telephone Officer in respect of their Secretaryships of the Posts and Telegraphs Review Group and the Post Office Users' Council, respectively (E.109/27/59 and E.109/194/73).

Claims totalling £73 in respect of legal expenses, due mainly from telephone subscribers, were abandoned.

Commemoration, etc., stamps of the nominal value of £27,771 were presented to the Universal Postal Union, the Conference of European Postal and Telecommunications Administrations, etc. (F.101/6/61).

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT  
OF WHICH PAYMENTS WERE MADE IN THE YEAR 1979.

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1979
		£
Post Office Users' Council     ...     ...     ...	1974	10,050
Broadcasting Complaints Commission     ...	1977	73
Posts and Telegraphs Review Group     ...	1978	20,004

L. Ó RÉAGÁIN,  
*Accounting Officer.*

DEPARTMENT OF POSTS AND TELEGRAPHS,  
23rd July, 1980.

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.*





## STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST DECEMBER, 1979.

RECEIPTS	£	£	ISSUES	£
Value of Stores in hand, 1st January, 1979—				
Stock at Rate Book prices on 31st December, 1978	...	12,868,104 (a)	Works and Maintenance	14,379,392
Stores in transit on 31st December, 1978	...	511,874	Other Government Departments	13,772
		13,379,978	Repayment Services	24,043
Engineering Materials paid for	...	21,556,580	Sales	203,583
Add—			Factory for use in manufacture, plant, etc.	62,882
Stores taken into stock in 1979 but not paid for on 31st December, 1979	...	1,226,800		14,683,672
Stores paid for on 31st December, 1978 but not taken into stock until later	...	156,578		
		22,939,958	Value of stores in transit on 31st December, 1979	936,530
			Value of stores in hand on 31st December, 1979	21,841,627 (b)
				22,778,157 (c)
Deduct—			(including stores, £1,457,877, awaiting repair or condemnation and for sale, £29,740)	
Stores taken into stock prior to 1st January, 1979 but not paid for on 31st December, 1978	739,056		Stocktaking adjustments	860
Stores paid for on 31st December, 1979, but not taken into stock until later	...	21,870		
		760,926		
Manufactured articles received from Factory at cost	...	22,179,032		
		70,101		
Profit on Rate Book Prices		1,833,578		
		£37,462,689		£37,462,689

(a) Includes stores valued £9,000,000 charged to suspense head of the Telephone Capital Account.

(b) Includes stores valued £15,000,000 charged to suspense head of the Telephone Capital Account.

(c) Because of the postal dispute issues of stores and deliveries from contractors were much below normal in 1979. The value of stocks has, however, been calculated in the usual manner using average unit prices which took into account deliveries due to be made in 1979. This has increased the value of stocks and the profit on rate book prices.



## APPENDIX No. III

J.—Statement of Superannuation and other Non-Effective Payments  
for the Year 1979.

	£	£
1. Annual allowances and pensions (Superannuation Acts, 1834 to 1963) and certain Children's Allowances ... ..		3,691,754
2. (a) Payments under the Civil Servants' Widows' and Children's (contributory) Pensions Scheme ... ..	495,642	
(b) <i>Ex-gratia</i> pensions for the widows and children of certain former officers ... ..	506,223	1,001,865
3. (a) Gratuities to officers retiring with less than 5 years' service (section 6, Superannuation Act, 1859) ... ..	3,719	
(b) Additional allowances (lump sums) (sections 1, 3 and 6, Superannuation Act, 1909 and section 2, Superannuation Act, 1954) ... ..	1,279,571	
(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) ... ..	231,710	
(d) Marriage Gratuities ... ..	357,785	1,872,785
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) ... ..	239,082	
(b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts ... ..	276,321	515,403
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 Acts, 1967 and 1971) ... ..		3,083
6. Compensation allowances under Article 10 of the treaty of 6th December, 1921 ... ..		1,054
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 ... ..		9,060
TOTAL		£7,095,004

# POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM)

AN ACCOUNT OF THE RECEIPTS AND PAYMENTS BY THE MINISTER FOR POSTS AND TELEGRAPHS UNDER THE TELEGRAPH 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, 1979	Total for the previously expired period	Total to 31st December, 1979		Payments in the year ended 31st December, 1979	Total for the previously expired period	Total to 31st December, 1979
Balance on 31st December, 1978	£ —	£ 3,038,199	£ —	Balance on 31st December, 1978	£ 3,038,199	£ —	£ —
Advances from the Exchequer ...	78,300,000	355,516,858	433,816,858	Expenditure on works ...	71,587,239	349,555,057	421,142,296
Stores held under suspense head now allocated ...	—	—	—	Expenditure on stores not yet allocated (suspense head) ...	6,000,000	9,000,000	15,000,000
Balance on 31st December, 1979	2,325,438	—	2,325,438				
TOTAL ... £	80,625,438	358,555,057	436,142,296	TOTAL	80,625,438	358,555,057	436,142,296

DEPARTMENT OF POSTS AND TELEGRAPHS  
23rd July, 1980.

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,  
*Ardr-Reachtaire Cuntas agus Ciste.*



## Vote 46

## DEFENCE

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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	2,452,000	2,450,382	1,618	—
B.—Permanent Defence Force: Pay	56,311,000	61,762,160	—	5,451,160
C.—Permanent Defence Force: Allowances	4,997,000	6,700,566	—	1,703,566
D.—Reserve Defence Force: Pay, etc.	4,099,000	4,787,629	—	688,629
E.—Chaplains and Officiating Clergymen: Pay and Allowances	147,000	160,710	—	13,710
F.—Civilians attached to Units: Pay, etc.	7,009,000	6,810,163	198,837	—
G.—Civil Defence	825,000	778,882	46,118	—
H.—Defensive Equipment	9,300,000	7,882,727	1,417,273	—
I.—Medicines and Instruments	254,000	257,836	—	3,836
J.—Mechanical Transport	2,822,000	2,740,717	81,283	—
K.—Provisions	3,000,000	2,498,368	501,632	—
L.—Petrol, Fuel Oils, etc.	1,660,000	1,402,670	257,330	—
M.—Clothing and Equipment	2,200,000	2,037,679	162,321	—
N.—Animals, Forage, etc.	175,000	152,237	22,763	—
O.1.—General Stores	6,456,000	5,236,678	1,219,322	—
O.2.—Helicopters	1,300,000	1,078,833	221,167	—
P.—Naval Stores	9,938,000	4,682,102	5,255,898	—
Q.—Engineer Stores	275,000	225,615	49,385	—
R.—Solid Fuel, Electricity, Gas and Water	1,839,000	1,510,724	328,276	—
S.—Buildings	4,240,000	3,692,169	547,831	—
T.—Barrack Services	1,150,000	1,145,596	4,404	—
U.—Transportation, etc.	441,000	487,666	—	46,666
V.—Insurance	4,557,000	4,294,635	262,365	—
W.—Expenses of Equitation Teams at Horse Shows	67,000	85,217	—	18,217
X.—Travelling and Incidental Expenses	299,000	554,071	—	255,071

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Y.—Post Office Services ... ..	819,000	703,571	115,429	—
AA.—Military Educational Courses and Visits ... ..	224,000	195,510	28,490	—
BB.—Irish Red Cross Society (Grant-in-Aid) ... ..	160,000	109,271	50,729	—
CC.—Compensation ... ..	260,000	186,107	73,893	—
DD.—Lands ... ..	227,000	175,687	51,313	—
EE.1.—Assistance to Sail Training ...	300,000	62,043	237,957	—
EE.2.—Expense of Operation of Sail Training Scheme (Grant-in-Aid)	35,000	35,000	—	—
FF.—Marine Pollution Counter Measures	5,000	18,875	—	13,875
GG.—Office Machinery and other Office Supplies ... ..	188,000	110,838	77,162	—
Balances Irrecoverable ... ..	—	7,193	—	7,193
GROSS TOTAL	£ 128,031,000	125,020,127	11,212,796	8,201,923
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £3,010,873	
Deduct—			Surplus of Appropriations in Aid realised £795,641	
Z.—Appropriations in Aid	12,026,000	12,821,641	Total Surplus to be surrendered £3,806,514	
NET TOTAL	£ 116,005,000	112,198,486		

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

B.—The excess is due to the cost of pay increases for officers and other ranks which was partially offset by savings due to a decrease in other ranks strength.

C.—The excess is due mainly to increased expenditure on overseas allowances and security duty allowances which was partially offset by savings on extension of service gratuities and patrol duty allowances. A sum of £448,000 was received from the Vote for Remuneration (No. 53).

D.—The excess is due to an increase in the number of FCA members employed on security duties. A sum of £590,000 was received from the Vote for Remuneration (No. 53).

E.—The excess is due to increases in pay for chaplains and to an increase in the number of substitute and officiating clergymen employed.

G.—The saving is due mainly to delays in deliveries of certain equipment and to progress on Regional Control Centres being slower than expected.



## Vote 46

- H.—The saving is due to delivery of certain items including armoured cars, mortar shells and large calibre ammunition being slower than anticipated. It is the experience that it is difficult to procure items of defensive equipment within a year of ordering.
- K.—The saving is due mainly to a decrease in strength of other ranks in the Permanent Defence Force.
- L.—The saving is due mainly to economy measures which resulted in reduced petrol consumption.
- M.—The saving is due to (i) delivery of certain items of clothing, worth £120,000 and accessories valued at about £20,000 not being made within the year and (ii) accounts for the balance not being submitted in time to enable payment to be made.
- N.—The saving is due to expenditure on the maintenance of horses being less than expected.
- O.1.—The saving is due mainly to the fact that suitable maritime aircraft had not been developed sufficiently to permit of purchase.
- O.2.—An order for maritime helicopters could not be placed in advance of an order for helicopter conveying vessels.
- P.—The saving is due mainly to the deferment of a proposal to lease a vessel and to progress on the development of a design for the new helicopter carrying vessels being slower than anticipated.
- Q.—The saving is due to some items on order not being delivered during the year.
- R.—The saving is due to economy measures to reduce consumption and to price increases not materialising to the extent anticipated.
- S.—The saving is due to progress on a number of building projects including new accommodation for the Army School of Music at Cathal Brugha Barracks and twenty new houses for married soldiers at Dún Uí Mhaoiliosa being slower than anticipated.
- U.—The excess is due to increases in mileage allowances and CIÉ fares.
- V.—The saving is due to increased refunds of pay related contributions and to a decrease in strength of the Permanent Defence Force.
- W.—The excess is due to increased cost 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 to increased expenditure on advertising in connection with recruiting for the Army.
- Y.—The saving is due to delay in the submission of telephone accounts as a result of the postal dispute.
- AA.—The saving is due to delay in the submission of accounts in respect of courses in Britain.
- BB.—The saving is due to delay, occasioned by the need to obtain a detailed Consulting Engineer's report, 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 anticipated acquisitions of premises not materialising during the year.
- EE.1.—The saving is due to slow progress on the construction of "Asgard II" resulting in stage payments not being made as anticipated.
- FF.—The excess is due to the unanticipated purchase of a quantity of dispersant in October, 1978, in connection with the "Christos Bitas" incident which was not paid for until January, 1979.
- GG.—The saving is due to expenditure on computer equipment and office machinery being less than anticipated.

## APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Lands and Premises:							
	(a) Revenue				£78,000		
	(b) Sales				12,700		
						90,700	87,125
2. Sale of surplus stores and unserviceable clothing	...	...	...	...	...	10,800	11,558
3. Sale of hides and offals	...	...	...	...	...	20,000	26,893
4. Receipts from issues on repayment:							
	(a) Supplies				£381,600		
	(b) Stores				4,400		
						386,000	284,555
5. Revenue from bands	...	...	...	...	...	7,500	5,604
6. Receipts on discharge by purchase	...	...	...	...	...	32,000	94,416
7. Refunds in respect of treatment and maintenance of patients in military hospitals	...	...	...	...	...	68,000	154,587
8. Receipts for barrack services	...	...	...	...	...	21,000	28,381
9. Transport on repayment and refunds in respect of damaged vehicles						6,400	4,698
10. Show prizes	...	...	...	...	...	10,000	18,524
11. Refunds in respect of services of seconded officers				...	...	22,000	25,308
12. Repayments of sums advanced to officers for purchase of motor cars						55,000	58,008
13. Receipts from United Nations in respect of overseas allowances, stores, etc.	...	...	...	...	...	2,500,000	2,130,142
14. Receipts from EEC in respect of fishery protection costs				...	...	6,700,000	7,841,722
15. Hire of helicopters	...	...	...	...	...	10,600	11,284
16. Receipts from occupation of official quarters				...	...	439,000	478,145
17. Receipts from rations on repayment			...	...	...	1,604,000	1,536,338
18. Miscellaneous	...	...	...	...	...	43,000	24,353
						<u>£12,026,000</u>	<u>£12,821,641</u>

2-10, 12, 15, 16 and 18. It is difficult to forecast accurately receipts under these headings.

11. The surplus is due to increased rates of pay for seconded officers.

13. Receipts under this heading cover:—

Refund by United Nations of £4,012 in respect of part of the 24th claim for expenses incurred in connection with the despatch of troops to Cyprus and £2,126,130 in respect of advances on amounts due for service with UNIFIL in Lebanon.

14. Receipts from EEC cover the full amount claimed for recoverable expenditure on Fishery Protection for the period 1st January, 1977 to 31st December, 1978.



## LOSSES STATEMENT

Particulars of cases with reference to the Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1979 Vote	Losses charged to Balances Irrecoverable 1979
	£	£
<b>I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE. PROVED OR SUSPECTED</b>		
1. One case of theft caused a loss of £45 (S.4/34/49)	45	—
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. £303 was recovered against a gross loss of £10,460 (S.4/11/62 and S.6/13/53)	7,450	2,707
3. Two cases of loss or damage to stores due to negligence resulted in a loss of £77 (S.4/3/48 and S.4/45/42)	77	—
4. An incinerator (Government property) damaged as a result of collision by a military vehicle resulted in a loss of £13 (S.4/11/62)	13	—
<b>II.—OTHER LOSSES</b>		
5. Cases of damage to military vehicles, not due to negligence, including expenditure incurred under mutual forbearance agreements, etc. The total amount involved was £12,584 of which £888 was recovered (S.4/11/62 and S.6/13/53)	7,231	4,465
6. Loss or damage to stores for which negligence could not be attributed to any person. The total amount involved was £2,568 (S.4/40/52, S.4/34/49, S.4/34/69 and S.4/25/56)	2,568	—
7. Cases of damage to military property not due to negligence resulted in a loss of £313 (S.4/11/62, S.4/25/56 and S.4/45/42).	313	—
8. Loss of military equipment which could not be attributed to negligence amounted to £2,678 (S.4/25/56, S.4/34/49, S.4/40/52, S.4/2/73 and S.8/90/35)	2,678	—
9. Losses by fire in respect of buildings (Government property) not covered by insurance amounted to £1,186 (S.4/11/62 and S.4/3/48)	1,186	—
10. Loss arising from the issue on repayment of reduced price EEC butter most of which was intended for the rationing of troops (S.4/11/79)	4,805	—
11. Debit balances on non-effective soldiers' accounts (S.4/34/49)	—	21

Particulars of cases with reference to the Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1979 Vote	Losses charged to Balances Irrecoverable 1979
12. Value of clothing found to be deficient on discharge and desertion of members of the Defence Forces (S.4/34/49) ... ..	505	—
TOTAL	£ 26,871	7,193

## EXTRA REMUNERATION

Four military officers received allowances of £738, £598, £738 and £564, respectively, from Vote 1 for performing duties as Aides-de-Camp to the President.

A military officer received an allowance of £587 from Vote 3 for performing duties as Aide-de-Camp to An Taoiseach.

One hundred and thirty-eight members of the staff received amounts varying from £201 to £2,415 in respect of overtime. The total amount paid was £97,206. A total of three hundred and fifty-nine officers were paid overtime.

## NOTES

This Account includes the sum of £42,748 in respect of pay and allowances of military officers on loan to other Departments.

This Account includes the sum of £217,439 in respect of military officers on loan to the United Nations for varying periods (S.4/16/58).

This Account includes the sum of £16,376 in respect of pay and allowances of two military officers on loan to the Army Canteen Board (S.3/30/40 and S.4/11/58).

This Account includes the sum of £18,478 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 1979.

Facilities were made available to the Department of Health at the Civil Defence School for the training of ambulance personnel (S.2/10/43).

*Ex-gratia* payments totalling £7,443 were made to five officers in respect of loss and damage to personal property as a result of an outbreak of fire at a military post (S.4/3/48).

The Account includes a total of £932 in respect of *ex-gratia* payments to two contractors arising from clerical errors in tenders (S.9/13/39).

The sum of £2,124,000 received from the Vote for Remuneration (No. 53) was credited as follows:

Subhead	£
A ... ..	360,000
C ... ..	448,000
D ... ..	590,000
F ... ..	726,000

M. P. HEALY,  
*Oifigeach Cuntasaíochta.*

30 Aibreán, 1980.

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, 1979, 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 ...	22,000	22,710	—	710
<b>PENSIONS, ALLOWANCES, ETC.</b>				
B.—Wound and Disability Pensions and Gratuities, etc.				
<i>Original</i> £1,122,000				
<i>Less Supplementary</i> 6,000				
	1,116,000	1,084,200	31,800	—
C.—Allowances and Gratuities to Dependants, etc.				
<i>Original</i> £1,478,000				
<i>Supplementary</i> 78,000				
	1,556,000	1,556,492	—	492
D.—Military Service Pensions				
<i>Original</i> £1,038,000				
<i>Supplementary</i> 97,000				
	1,135,000	1,142,864	—	7,864
E.—Defence Forces (Pensions) Schemes, 1937 to 1979				
<i>Original</i> £9,331,000				
<i>Supplementary</i> 1,136,000				
	10,467,000	10,546,791	—	79,791
F.—Compensation for Death or Personal Injuries sustained by members of the Local Defence Force ...	7,500	8,652	—	1,152
G.—Special Allowances under the Army Pensions Acts, 1923 to 1973, to persons who served in Easter Week and to persons awarded Medals				
<i>Original</i> £2,064,000				
<i>Supplementary</i> 324,000				
	2,388,000	2,408,636	—	20,636
H.—MacSwiney (Pension) Acts, 1950 to 1964 ...	4,245	4,592	—	347
I.—Travelling and Incidental Expenses	7,700	8,406	—	706
J.—Post Office Services ...	27,000	26,734	266	—
K.—Special Compensation—United Nations Force ...	10	34,406	—	34,396

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Grants in respect of the provision of Free Travel, Electricity, Television Licences and Telephone Rental allowance to certain Veterans of the War of Independence and Civil Servants of the First or Second Dail				
<i>Original</i> £939,000				
<i>Less Supplementary</i> 69,000	870,000	806,538	63,462	—
M.—Funeral Grants in respect of deceased Special Allowance holders, Military Service Pensioners, and certain Disablement Pensioners				
<i>Original</i> £192,000				
<i>Less Supplementary</i> 60,000	132,000	117,005	14,995	—
GROSS TOTAL				
<i>Original</i> £16,232,455				
<i>Supplementary</i> 1,500,000	£ 17,732,455	17,768,026	110,523	146,094
			Excess of Expenditure over Gross Estimate £35,571	
	<u>Estimated</u>	<u>Realised</u>		
Deduct—				
N.—Appropriations in Aid				Surplus of Appropriations in Aid realised
<i>Original</i> £458,455				£43,146
<i>Supplementary</i> 50,000	508,455	551,601		
NET TOTAL				Net Surplus to be surrendered
<i>Original</i> £15,774,000				£7,575
<i>Supplementary</i> 1,450,000	£ 17,224,000	17,216,425		

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

- F.—The excess is due to the payment within the accounting period of arrears of increased rates of compensation.
- H.—The excess is due to the payment within the accounting period of arrears of increased rates of pension.
- I.—Expenditure on travelling, the supply of surgical and medical appliances to disability pensioners, medical fees and extra-statutory children's allowances was more than anticipated.
- K.—The provision of £10 is a token amount. It is not possible to forecast for any year the amount that will be paid out in grants in respect of soldiers killed in UN service.
- L.—Expenditure on free travel, etc., was less than anticipated.
- M.—It is difficult to estimate accurately expenditure under this subhead.



# Vote 47

## APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Contributions to Pension Schemes for Widows and Children of Officers, NCO's and Privates				
	<i>Original</i>	£450,455		
	<i>Supplementary</i>	50,000		
			500,455	526,638
2. Refunds of overpayments	...	...	7,000	24,311
3. Recoveries in respect of pension liability	...	...	950	652
4. Miscellaneous	...	...	50	—
	<b>TOTAL</b>			
	<i>Original</i>	£458,455		
	<i>Supplementary</i>	50,000		
			£508,455	£551,601

1. The surplus is due to contributions to the Pension Schemes for Widows and Children of Officers, NCO'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:—

<i>Subhead</i>										£
B	...	...	...	...	...	...	...	...	...	203
C	...	...	...	...	...	...	...	...	...	89
E	...	...	...	...	...	...	...	...	...	27,405
G	...	...	...	...	...	...	...	...	...	8,984

The undermentioned sum, in respect of unrecovered balances of overpayments which were included in the Accounts of previous years, has been treated as irrecoverable (P.19/1/79 and S.4/34/49).

<i>Subhead</i>										£
G	...	...	...	...	...	...	...	...	...	1,747

M. P. HEALY.  
*Oifigeach Cuntasaíochta.*

AN ROINN COSANTA,  
30 Aibreán, 1980.

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.*

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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				
<i>Original</i> £7,222,000				
<i>Supplementary</i> 278,000				
	7,500,000	6,945,386	554,614	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £1,500,000				
<i>Supplementary</i> 31,000				
	1,531,000	1,346,195	184,805	—
B.2.—Office Machinery and other Office Supplies	282,000	323,723	—	41,723
C.—Post Office Services	300,000	209,541	90,459	—
D.—Repatriation and Maintenance of Destitute Irish Persons abroad	36,000	41,187	—	5,187
E.—Cultural Relations with other Countries Account (Grant-in-Aid)				
<i>Original</i> £90,000				
<i>Supplementary</i> 60,000				
	150,000	150,000	—	—
F.—Information Services	187,000	222,946	—	35,946
G.—Contributions to Bodies in Ireland for the furtherance of International Relations (Grants-in-Aid)	4,000	3,000	1,000	—
H.—Cross Border Studies	50,000	15,381	34,619	—
GROSS TOTAL				
<i>Original</i> £9,671,000				
<i>Supplementary</i> 369,000				
£	10,040,000	9,257,359	865,497	82,856
			Surplus of Gross Estimate over Expenditure £782,641	
	Estimated	Realised		
Deduct—				
I.—Appropriations in Aid				
<i>Original</i> £629,000				
<i>Supplementary</i> 100,000				
	729,000	876,764		
			Surplus of Appropriations in Aid realised £147,764	
NET TOTAL				
<i>Original</i> £9,042,000				
<i>Supplementary</i> 269,000				
£	9,311,000	8,380,595	Total Surplus to be surrendered £930,405	



## Vote 48

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

- A. and B.1.—This reflects a change in the method of recording expenditure in our missions abroad.
- B.2.—Demands on this subhead arising from our Presidency of the EEC were greater than expected.
- C.—Accounts were not received from the Department of Posts and Telegraphs to the extent anticipated.
- D.—Accurate estimation is difficult. The number of cases arising during the year proved greater than expected.
- F.—Because of the nature and variety of services provided for in this subhead, it is difficult to forecast accurately expenses which will fall to be paid within the year.
- G.—Because of the late submission of accounts by one of the bodies concerned payment of its grant was not made in the year.
- H.—Accurate information on payments due in 1979 was not available when provision for the expenditure was made.

### APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1. Passports, Visas and Consular Services					
<i>Original</i>			£550,000		
<i>Supplementary</i>			100,000		
				650,000	726,235
2. Repayment by an Bord Scoláireachtaí Cómalaíre in respect of					
staff seconded and services provided	...	...	...	11,000	9,457
3. Receipts from sale of information booklets and films	...	...		2,000	14,652
4. Repayment of Repatriation and Maintenance Advances	...	...		30,000	49,748
5. Miscellaneous	...	...	...	36,000	76,672
<b>TOTAL</b>					
<i>Original</i>			£629,000		
<i>Supplementary</i>			100,000		
				£ 729,000	£876,764

1. The demand for these services was greater than anticipated. Accurate estimation is difficult.
- 2, 3, 4 and 5. It is difficult to estimate receipts under these headings. The figure at 5. includes a sum of £46,526 in respect of refund of air fares and £22,512 for recovery of expenditure charged in a prior year.

### EXTRA REMUNERATION

Fifty-seven officers received sums varying from £205 to £1,386 for overtime. The total amount paid in respect of overtime was £33,844 which represents an average payment of £224 to one hundred and fifty-one officers.

### NOTES

The Account includes a sum of £8,533 spent on the purchase of gifts for presentation officially to foreign dignitaries (S.71/10/67).

Two officers received a total of £108 being *ex-gratia* reimbursement in respect of imprest and property stolen while on official duty abroad (S.109/41/41).

## REPATRIATION ADVANCES

		£
Balance outstanding 1st January, 1979	...	14,385
Advances, 1979 (Subhead D)	...	41,187
		<hr/>
		55,572
		£
Amount recovered (Subhead I)	...	49,748
Written off	...	1,343
		<hr/>
Balance outstanding 31st December, 1979		£4,481
		<hr/>

## CULTURAL RELATIONS (GRANT-IN-AID) ACCOUNT

## ACCOUNT OF RECEIPTS AND PAYMENTS DURING YEAR ENDED 31ST DECEMBER, 1979

			£
Balance on 1st January, 1979	...		29,194
Grant-in-Aid			
	<i>Original</i>	£90,000	
	<i>Supplementary</i>	60,000	
		<hr/>	150,000
			<hr/>
			179,194
Expenditure, 1979	...		127,456
			<hr/>
Balance on 31st December, 1979	...		£51,738
			<hr/>

ANDREW O'ROURKE,  
*Accounting Officer.*

DEPARTMENT OF FOREIGN AFFAIRS,  
23rd April, 1980.

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.*



ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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 ... ..	1,100,000	747,739	352,261	—
B.—Contributions to United Nations Voluntary Agencies ... ..	1,200,000	1,229,018	—	29,018
C.—Contributions to Agency for Personal Services Overseas (Grant-in-Aid)	600,000	600,000	—	—
D.—Disaster Relief ... ..	500,000	600,000	—	100,000
E.—Payment to Grant-in-Aid Fund for Bilateral and Other Aid Contributions for Developing Countries (Grant-in-Aid) ... ..	2,813,000	2,198,563	614,437	—
F.—Payments for the Benefit of Developing Countries arising from Membership of the European Economic Community ... ..	2,100,000	2,614,437	—	514,437
G.—Conference on Security and Co-operation in Europe ... ..	9,000	4,714	4,286	—
TOTAL	£ 8,322,000	7,994,471	970,984	643,455

Surplus to be surrendered £327,529

#### EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Interest and principal due on United Nations Bonds ... ..	£ 7,517
Refund of portion of prior year contributions to the OECD, and the Hague Conference on Private International Law ... ..	52,706

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

- A.—Accurate budgets were not available from some of the International Organisations when the estimates were finalised.
- D., E. and F.—During the year the demands on these subheads differed from the original estimates and the virement shown was arranged with the prior approval of the Department of Finance.
- G.—An accurate estimate of our contribution to the Conference was not available when the provision was made.

## NOTES

	Estimate	Expenditure
	£	£
A.—Council of Europe	197,000	96,448
Organisation for Economic Co-operation and Development	105,000	93,597
United Nations	735,000	495,351
Intergovernmental Legal Bodies	9,600	8,525
General Agreement on Tariffs and Trade	53,400	53,818
TOTAL	£1,100,000	£747,739
B.—United Nations Children's Fund	250,000	250,000
United Nations Development Programme	720,000	720,018
United Nations Refugee Fund	75,000	104,000
United Nations Relief and Works Agency	115,000	115,000
United Nations Trust Fund for South Africa	12,500	13,500
United Nations Educational and Training Programme for Southern Africa	12,500	12,500
United Nations Funds for Namibia	10,000	9,000
United Nations Institute for Training and Research	5,000	5,000
TOTAL	£1,200,000	£1,229,018

## BILATERAL AND OTHER AID FUND (GRANT-IN-AID) ACCOUNT

## ACCOUNT OF RECEIPTS AND PAYMENTS DURING YEAR ENDED 31ST DECEMBER, 1979

	£
Balance on 1st January, 1979	1,198,403
Grant-in-Aid	2,198,563
Other Receipts	11,055
	3,408,021
Expenditure, 1979	3,271,572
Balance on 31st December, 1979	£136,449

ANDREW O'ROURKE,  
*Accounting Officer.*

DEPARTMENT OF FOREIGN AFFAIRS,  
23rd April, 1980.

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.*



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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> £12,394,000				
<i>Supplementary</i> 2,200,000				
	14,594,000	14,424,938	169,062	—
A.2.—Consultancy Services				
<i>Original</i> £50,000				
<i>Less Supplementary</i> 30,000				
	20,000	16,268	3,732	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £800,000				
<i>Supplementary</i> 280,000				
	1,080,000	1,002,132	77,868	—
B.2.—Office Machinery and other Office Supplies	480,000	473,604	6,396	—
C.—Post Office Services				
<i>Original</i> £5,550,000				
<i>Less Supplementary</i> 90,000				
	5,460,000	5,426,435	33,565	—
D.—Insured Persons' Medical Certificates				
<i>Original</i> £766,600				
<i>Less Supplementary</i> 68,000				
	698,600	699,316	—	716
<b>SOCIAL INSURANCE</b>				
E.—Payment to the Social Insurance Fund under Section 39(9) of the Social Welfare Act, 1952				
<i>Original</i> £49,590,000				
<i>Supplementary</i> 6,400,000				
<i>Do.</i> 24,490,000				
	80,480,000	80,480,000*	—	—
F.—Investment Return	41,000	26,000	15,000	—
<b>SOCIAL ASSISTANCE</b>				
G.—Old Age Pensions (Non-Contributory)				
<i>Original</i> £95,500,000				
<i>Supplementary</i> 12,670,000				
<i>Do.</i> 830,000				
	109,000,000	109,000,000*	—	—

\*Estimates—see Notes

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Children's Allowances				
<i>Original</i> £54,000,000				
<i>Supplementary</i> 11,700,000				
	65,700,000	65,700,000*	—	—
I.—Unemployment Assistance				
<i>Original</i> £61,800,000				
<i>Supplementary</i> 6,610,000				
	68,410,000	66,294,495	2,115,505	—
J.—Widows' and Orphans' Non-Contributory Pensions				
<i>Original</i> £8,700,000				
<i>Supplementary</i> 1,040,000				
<i>Do.</i> 560,000				
	10,300,000	10,300,000*	—	—
K.—Miscellaneous Grants				
<i>Original</i> £22,022,000				
<i>Supplementary</i> 490,000				
<i>Do.</i> 4,060,000				
	26,572,000	25,590,417	981,583	—
L.—Social Assistance Allowances				
<i>Original</i> £9,370,000				
<i>Supplementary</i> 1,190,000				
	10,560,000	10,560,000*	—	—
N.—Losses ... ..	—	26,163	—	26,163
O.—Extra-Statutory Grants ... ..	—	10,107	—	10,107
GROSS TOTAL				
<i>Original</i> £321,063,600				
<i>Supplementary</i> 40,100,000				
<i>Do.</i> 32,232,000				
	£393,395,600	390,029,875	3,402,711	36,986
			Surplus of Gross Estimate over Expenditure £3,365,725	
Deduct—	Estimated	Realised		
M.—Appropriations in Aid				
<i>Original</i> £13,454,600				
<i>Supplementary</i> 1,232,000				
	£14,686,600	14,660,465		Deficiency in Appropriations in Aid realised £26,135
NET TOTAL				
<i>Original</i> £307,609,000				
<i>Supplementary</i> 40,100,000				
<i>Do.</i> 31,000,000				
	£378,709,000	375,369,410		Net Surplus to be surrendered £3,339,590

\*Estimates—see Notes



## Vote 50

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

- A.2.—A consultancy study for which provision had been made commenced later than anticipated.
- B.1.—Expenditure on staff travelling expenses and on advertising was less than anticipated.
- 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.
- F.—The interest rate used in calculating the investment return payable from the subhead was lower than anticipated.

N.—The charge to the subhead comprises—

	£
1. Assistance paid in error and irrecoverable (F.46/3/54) ... ..	18,256
2. A loss of £4,507 sustained in the fraudulent encashment of children's allowance orders by a person or persons unknown. The total amount involved, which has been treated as irrecoverable, was £6,080 of which £1,573 was charged in the Account of a prior year (S.73/11/80) ...	4,507
3. Cash shortages at local offices not involving suspicion of fraud or culpable negligence on the part of any officer (S.73/13/54) ...	3,333
4. Amount in respect of excess annual leave taken by a temporary messenger who was dismissed following his arrest and suspension from duty for his involvement in the theft of insurance cards and stamps (F.46/3/54) ... ..	67

O.—Grants made on the grounds of equity in cases of old age non-contributory pensions, children's allowances, widows' and orphans' non-contributory pensions and 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>	£12,310,000	
	<i>Supplementary</i>	1,220,000	
		13,530,000	13,475,000
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 ... ..		500,000	500,724
3. Recoveries of Social Assistance overpaid ... ..		60,000	59,653
4. Receipts from EEC of part-cost of projects undertaken by the National Committee on Pilot Schemes to Combat Poverty (Subhead K.10.)			
	<i>Original</i>	£170,000	
	<i>Supplementary</i>	65,000	
		235,000	234,550
5. Recoupment from EEC of part-cost of milk supplied to school children (Subhead K.1) ... ..		180,000	180,995
6. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance			
	<i>Original</i>	£215,000	
	<i>Less Supplementary</i>	80,000	
		135,000	163,177

## Vote 50

7. Miscellaneous			Estimated	Realised
			£	£
	<i>Original</i>	£19,600		
	<i>Supplementary</i>	27,000		
			46,600	46,366
	<b>TOTAL</b>			
	<i>Original</i>	£13,454,600		
	<i>Supplementary</i>	1,232,000		
			£ 14,686,600	£14,660,465

6. Receipts under this head cannot be accurately forecast.

## EXTRA REMUNERATION

The total number of officers who received extra remuneration was two thousand, four hundred and thirty-one.

Three officers received sums ranging from £175 to £400 for higher duties. Two Social Welfare Inspectors, twenty-five Social Welfare Supervisors, ninety-five Social Welfare Officers, nineteen Higher Executive Officers, ninety-one Executive Officers, one hundred and sixty-nine Staff Officers, four hundred and fifty-three Clerical Officers, five hundred and thirteen Clerical Assistants, thirteen Paperkeepers, fifty-eight Messengers and one Cleaner received sums ranging from £201 to £4,231 for the performance of overtime. The total amount paid for overtime by the Department during the year was £1,148,263.

One Local Agent received £3,570 from the Department of Posts and Telegraphs for the performance of duties of auxiliary postman.

## NOTES

Due to the effects of industrial action in the Department of Posts and Telegraphs during 1979, full details of encashments of pension and allowance orders at Post Offices were not available in time for inclusion in this Account. In the circumstances, the figures of expenditure used in the Account for Subheads E, G, H, J and L have had to be estimated.

This account includes expenditure of £1,829 in respect of remuneration of staff on loan, without repayment, to another Department.

Sums of £30,500 and £2,906 were paid to two members of the public in settlement of legal actions instituted by them for damages resulting from accidents involving cars driven by officers of the Department while engaged on official duties (S.73/30/78).

In accordance with this country's interpretation of Article 50 of EEC Regulation 1408/71, supplements to pension were awarded in 344 cases since 1973 and were charged under Subhead E. Following a ruling of the European Court of Justice in 1977 on a specific case, it was clear that this country was not obliged to award such supplements. It was decided that, in equity, the existing supplements should be continued on a "mark-time" basis but would be phased out by withholding normal increases in pension rates from the persons concerned (S.73/27/79).

*Ex-gratia* payments totalling £379 were made to nineteen officers who, while on official duties, sustained loss of or damage to personal property or incurred medical expenses as a result of injury (E.109/41/41 and S.74/54/11).

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) ... ..	45,030
Children's Allowances ... ..	17,235
Unemployment Assistance ... ..	40,113
Widows' and Orphans' Non-Contributory Pensions ... ..	1,636
Unmarried Mothers' Allowances ... ..	3,497
Single Women's Allowance ... ..	36
Prisoners' Wives' Allowances ... ..	715
Deserted Wives' Allowances ... ..	1,118



## Vote 50

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 and S.73/11/80).

	£
Old Age Pensions (Non-Contributory) ... ..	56,863
Children's Allowances ... ..	5,191
Unemployment Assistance ... ..	15,857
Unmarried Mothers' Allowances ... ..	2,604
Deserted Wife's Allowance ... ..	22
Widow's Pension (Non-Contributory) ... ..	199

C. COLLINS,  
*Oifigeach Cuntasaíochta.*

AN ROINN LEASA SHÓISIALAIGH,  
16 Iúil, 1980.

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, 1979, 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> £2,079,000				
<i>Supplementary</i> 247,000				
	2,326,000	2,310,879	15,121	—
A.2.—Consultancy Services ... ..	350,000	355,249	—	5,249
B.1.—Travelling and Incidental Expenses	75,000	89,549	—	14,549
B.2.—Office Machinery and other Office Supplies ... ..	50,000	46,304	3,696	—
B.3.—Post Office Services ... ..	96,000	72,782	23,218	—
C.—Superintendent and District Registrars	3,800	3,231	569	—
D.—Expenses in connection with the World Health Organisation and other International Bodies ... ..	200,000	181,191	18,809	—
E.—Statutory Inquiries ... ..	100	120	—	20
F.—Developmental, Consultative and Advisory Bodies ... ..	387,000	371,673	15,327	—
<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> £246,926,000				
<i>Supplementary</i> 41,975,000				
	288,901,000	274,697,000	14,204,000	—
G.2.—Grants to Health Boards in respect of expenditure on cash allowances and cash grants				
<i>Original</i> £20,187,000				
<i>Supplementary</i> 2,750,000				
	22,937,000	22,937,000	—	—
G.3.—Grants to Health Boards to meet the expenses of the General Medical Services (Payments) Board				
<i>Original</i> £40,200,000				
<i>Supplementary</i> 3,730,000				
	43,930,000	43,930,000	—	—
G.4.—Grants on behalf of Health Boards to certain other Health Bodies				
<i>Original</i> £111,389,000				
<i>Supplementary</i> 22,128,000				
	133,517,000	124,917,000	8,600,000	—



# Vote 51

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.5.—Payments to Health Agencies in respect of balances of grants for years prior to 1979 ... ..	26,575,000	26,575,000	—	—
G.6.—Payments in respect of disablement caused by Thalidomide ... ..	53,000	46,377	6,623	—
G.7.—Grant to Voluntary Health Insurance Board				
<i>Original</i> Nil				
<i>Supplementary</i> £100,000	100,000	27,513	72,487	—
H.—Grants to Voluntary Agencies	17,000	17,000	—	—
I.—Grant to An Bord Altranais ... ..	100	—	100	—
J.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid)	75,000	75,000	—	—
K.—Hospitals Trust Fund—Capital Expenditure (Grant-in-Aid)				
<i>Original</i> £21,500,000				
<i>Supplementary</i> 2,300,000	23,800,000	23,800,000	—	—
MISCELLANEOUS				
L.—Grant to Health Education Bureau	1,250,000	1,250,000	—	—
M.—Dissemination of Information on Health and Health Services ...	12,000	14,786	—	2,786
N.—Vaccine Lymph Supply ... ..	8,000	4,679	3,321	—
O.—Training Scheme for Health Inspectors ... ..	95,000	93,398	1,602	—
GROSS TOTAL				
<i>Original</i> £471,528,000				
<i>Supplementary</i> 73,230,000	£544,758,000	£521,815,731	22,964,873	22,604
			Surplus of Gross Estimate over Expenditure £22,942,269	
P.—Appropriations in Aid				
<i>Deduct—</i>				
<i>Original</i> £30,982,000	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Supplementary</i> 750,000				
	31,732,000	35,778,159	£4,046,159	
NET TOTAL				
<i>Original</i> £440,546,000			Total Surplus to be surrendered	
<i>Supplementary</i> 72,480,000	£513,026,000	486,037,572	£26,988,428	

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

- A.1.—Estimated as closely as possible.
- A.2.—Speedier progress than anticipated was made on some consultancy assignments resulting in commitments maturing earlier for payment.
- B.1.—The excess was due mainly to increases in the extent of unavoidable travelling. Higher rates for travelling and subsistence were also approved during the year.
- B.2.—Some claims which it had been anticipated would mature for payment during the year did not arise.
- B.3.—Due to difficulties which arose during the year the extent of services provided by the Post Office was at a reduced level and estimated expenditure was, as a consequence, not incurred.
- C.—Some Registrars of Marriages did not submit claims for rent allowances in time for payment during the year and small savings resulted.
- D.—Part of the saving was achieved by arranging payment of the subscription to the World Health Organisation at a time when the exchange rate was more favourable than the rate on which the estimate was based. There were also other smaller savings.
- F.—Expenditure on the Council for Postgraduate Medical and Dental Education and Training and on some other consultative bodies was less than anticipated.
- G.1.—Provision was made in the Supplementary Estimate for meeting the cost, in so far as Health Boards are concerned, of certain pay claims where offers in settlement had been made and, in certain instances, offers in settlement were being considered. In the event, settlements were not reached by the end of the year and the amounts included in the Supplementary Estimate were not drawn.
- G.4.—The same circumstances as in the case of Subhead G.1. arose in the case of public voluntary hospitals. The amounts included in the Supplementary Estimate were not drawn.
- G.6.—Expenditure on allowances was less than anticipated and no demand was made during the year on the provision included for special equipment.
- G.7.—The Supplementary Estimate included provision for a new subhead to cover the estimated cost to the Voluntary Health Insurance Board of compensating persons in the £5,500 to £7,000 income range for certain medical or medical insurance expenses incurred as from 25th July, 1979. The extent of the claims made proved to be considerably less than had been anticipated.
- M.—Press advertising and publicity generally cost more than was expected when estimates were being prepared.
- N.—Demand for Vaccine Lymph fluctuates and accurate forecasting of expenditure is difficult.
- O.—Estimated as closely as possible.

## APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Scheme of health contributions by persons with limited eligibility			
	<i>Original</i>	£26,624,000	
	<i>Less Supplementary</i>	1,600,000	
		<hr/> 25,024,000	28,585,165
2. Recovery of cost of health services provided under Regulations of the European Economic Community			
	<i>Original</i>	£4,300,000	
	<i>Supplementary</i>	2,350,000	
		<hr/> 6,650,000	6,974,997



## Vote 51

3. Searches and certified copies of entries of births, deaths and marriages	...	...	...	...	...	...	...	20,000	18,524
4. Miscellaneous	...	...	...	...	...	...	...	38,000	199,473
TOTAL									
Original								£30,982,000	
Supplementary								750,000	
								£31,732,000	£35,778,159

1. The total amount realised in health contributions was £1,961,165 more than was provided for in the original estimate. This was mainly due to the receipts from the sale of insurance stamps, which included an element for health contributions, being considerably higher than had been anticipated.
2. Payments in sterling from the Department of Health and Social Security in London totalled £6,650,000. The amount realised was £6,974,997, due to the effect of the exchange rate.
4. The principal receipts were:

								£
(i)	Contribution from the Department of Health and Social Security, London, towards the cost of running Leopardstown Park Hospital	...	...	...	...	...	...	140,900
(ii)	Recoupment of salaries of officers on loan	...	...	...	...	...	...	16,931
(iii)	Refunds of EEC travelling costs	...	...	...	...	...	...	15,428
(iv)	Proprietary medicines authorisations	...	...	...	...	...	...	7,498

The major source of the additional receipts was the payment made by the Department of Health and Social Security, London towards the running costs of Leopardstown Park Hospital. A specially constituted board was established on 31st March 1979 to manage the hospital but funding arrangements had not been finalised when the original estimate was made.

### EXTRA REMUNERATION

Twenty-six officers (Executive Officers, Clerical Officers, Clerical Assistants and Paperkeepers) received overtime payments in excess of £200 with amounts paid varying between £208 and £573. Overtime was paid to one hundred and five officers in all at a total cost of £14,604.

### NOTE

Facilities were made available to this Department at the Civil Defence School for the training of ambulance personnel (S.2/10/43).

B. HENSEY,  
*Accounting Officer.*

AN ROINN SLÁINTE,  
23rd April, 1980.

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.*

# EMPLOYMENT GUARANTEE FUND

Vote 52

ACCOUNT of the sum expended, in the year ended 31st December, 1979, compared with the sum granted, for the Employment Guarantee Fund.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Payment to Employment Guarantee Fund (Grant-in-Aid) ... ..	3,000,000	3,000,000	—	—

## EMPLOYMENT GUARANTEE FUND (GRANT-IN-AID)

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1979

						£
Balance on 1st January, 1979	...	...	...	...		Nil
Grant-in-Aid, 1979	...	...	...	...		3,000,000
						<u>3,000,000</u>
Expenditure, 1979	...	...	...	...		<u>Nil</u>
Balance on 31st December, 1979			...	...		<u>£3,000,000</u>

TOMÁS F. Ó COFAIGH,  
*Accounting Officer.*

19 Feabhra, 1980.

I certify that these Accounts have been examined under my directions, and are correct.

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



## Vote 53

## REMUNERATION

ACCOUNT of the sum expended, in the year ended 31st December, 1979, 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 Nil				
Supplementary £7,332,000				
	£ 7,332,000	7,332,000	—	—

## EXPENDITURE ACCORDING TO VOTE

Vote No.	Service	Expenditure
		£
1	President's Establishment ... ..	6,000
6	Office of the Minister for Finance ... ..	398,000
7	Office of the Comptroller and Auditor General ... ..	65,000
8	Office of the Revenue Commissioners ... ..	3,392,000
13	Office of the Director of Public Prosecutions ... ..	14,000
15	Stationery Office ... ..	140,000
16	Valuation and Ordnance Survey ... ..	316,000
23	Office of the Minister for Justice ... ..	394,000
26	Courts ... ..	321,000
27	Land Registry and Registry of Deeds ... ..	107,000
28	Charitable Donations and Bequests ... ..	5,000
36	National Gallery ... ..	50,000
46	Defence ... ..	2,124,000
		£7,332,000

S. MAC GAMHNA,  
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,  
22 Feabhra, 1980.

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

SEÁN MAC GEARAILT,  
Ard-Reachtaire Cuntas agus Ciste.

# CONTINGENCY FUND DEPOSIT ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31st DECEMBER, 1979

RECEIPTS		PAYMENTS	
Balance at 1st January, 1979	£ —	Balance of Fund at 31st December, 1979	£ 20,000
Recoupment of amount advanced to the Minister for Education in respect of Wood Quay Excavations	20,000		
	<u>£20,000</u>		<u>£20,000</u>

DEPARTMENT OF FINANCE,  
30th April, 1980.

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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