



ACCOUNTS OF THE PUBLIC SERVICES, 1980
REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General
Duration of the Year
APPROPRIATION ACCOUNTS
1980

Estimated Actual
Gross expenditure £ £
Original estimates 3,270,267,708
Supplementary and additional estimates 92,194
APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY THE OIREACHTAS FOR PUBLIC SERVICES FOR THE YEAR ENDED 31 DECEMBER, 1980, TOGETHER WITH THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL THEREON

3,751,575,295
Deduct—
Accounts
Aid
Original estimates 22,745,708
Supplementary estimates 14,359,816
(Presented pursuant to Section 7 of the Comptroller and Auditor General Act, 1923 (No. 1 of 1923))

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1981

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ACCOUNTS OF THE PUBLIC SERVICES, 1980

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

Outturn of the Year

1. The audited accounts are summarised on page xlvii. The amount to be surrendered as shown in the summary is £43,450,533, arrived at as follows:—

	Estimated £	Actual £
Gross expenditure		
Original estimates	3,270,287,708	
Supplementary and Additional estimates	508,144,360	
	<hr/> 3,778,432,068	3,751,697,034
Less expenditure in excess of Vote 20		121,839
		<hr/> 3,751,575,195
<i>Deduct—</i>		
Appropriations in Aid		
Original estimates	292,745,708	
Supplementary estimates	44,359,810	
	<hr/> 337,105,518	353,764,662
Less surplus appropriations in aid to be applied, subject to approval by Dáil Éireann, to meet the excess expenditure on Vote 20		65,484
		<hr/> 353,699,178
Net expenditure	<hr/> £3,441,326,550	<hr/> £3,397,876,017
Amount to be surrendered		£43,450,533

This represents 1 per cent of the supply grants as compared with 3 per cent in 1979.

Excess Vote

2. Expenditure amounting to £121,839 over and above the gross provision made by Dáil Éireann has been incurred on Vote 20 — Superannuation and Retired Allowances, and will require an excess vote. There were surplus receipts of £65,484 under Appropriations in Aid (see also paragraph 21 of this report).

Exchequer Extra Receipts

3. Extra receipts payable to the Exchequer, as recorded in the Appropriation Accounts, amounted to £30,981,516.

Surrender of Balances on 1979 Votes

4. The balances due to be surrendered out of votes for the public services for the year ended 31 December 1979 amounted to £81,604,659. 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 1980

	£
REVENUE:—	
Customs and Excise Duties	897,202,000
Estate, etc., Duties and Stamps	50,968,000
Capital Taxes	14,391,000
Income Tax, Sur-Tax and Corporation Profits Tax	1,015,706,000
Corporation Tax	138,418,000
Value-Added Tax (including Turnover and Wholesale Taxes)	471,606,000
Motor Vehicle Duties	25,541,708
Post Office	202,600,000
Resource Tax	252,000
Interest on Advances from the Central Fund (including Dividends on Shares)	151,248,020
Agricultural Levies	5,574,112
Sundry Receipts	181,758,334
	<hr/> 3,155,265,174

REPAYMENTS, ETC.

IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS:—

Telephone Capital Acts, 1924 to 1977	2,899,036
Turf Development Acts, 1946 to 1980	835,639
Industrial Credit Acts, 1933 to 1979	3,938,072
Sea Fisheries Acts, 1952 to 1974	463,556
Electricity (Supply) Acts, 1927 to 1976	2,196,821
European Communities Acts, 1972 to 1979	38,076,000
Nítrigin Éireann Teo. Acts, 1963 to 1975	75,485
Insurance Act, 1953, Section 2 (4)	351,201
Shannon Free Airport Development Co. Ltd., Acts, 1959 to 1980	747,062
National Building Agency Ltd., Acts, 1963 to 1974	673,576
Finance Acts 1953, Section 16 and 1954, Section 22	4,000,000
Insurance (Intermittent Unemployment) Act, 1942	150,000
Broadcasting Authority Acts, 1960 to 1979	38,145
EUROPEAN REGIONAL DEVELOPMENT FUND	46,380,378
	<hr/> 100,824,971

MONEY RAISED BY CREATION OF DEBT:—

Telephone Capital Acts, 1924 to 1977	91,495,892
Ways and Means Advances	2,737,918,306
Exchequer Bills	595,000,000
Prize Bonds	7,700,000
Savings Certificates	11,900,000
National Instalment-Saving	12,857,118
7½% Investment Bonds	243,500
Index-Linked Savings Bonds	3,065,000
Tax Reserve Certificates	53,700
Revolving Credit Facilities	336,832,856
Ireland DM Loan, 1980-88	40,633,889
Ireland Japanese Yen Bonds, 1980	35,941,961
\$50 million Floating Rate Notes, 1990	26,497,085
6% Swiss Franc Notes, 1980-85	14,806,041
\$50 million Floating Rate Notes, 1988	25,814,863
11½% Funding Loan, 1983	23,750,000
11½% Finance Stock, 1984	23,750,000
12% Exchequer Stock, 1985	23,812,500
Other Borrowings	1,145,359,815
	<hr/> 5,157,432,526

TOTAL RECEIPTS	£8,413,522,671
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7. Statement of Issues from the Central Fund in the year ended 31 December, 1980

	£
CENTRAL FUND SERVICES:—	
Public Debt Service	660,504,373
Annuities, Pensions, Salaries, Allowances, Returning Officers' Expenses and Miscellaneous	3,663,908
Contribution to EEC Budget	93,792,098
SUPPLY SERVICES	3,389,092,709
	<hr/> 4,147,053,088
ISSUES UNDER THE FOLLOWING ACTS:—	
Telephone Capital Acts, 1924 to 1977	123,400,000
Local Loans Fund Acts, 1935 to 1980	204,255,000
Industrial Credit Acts, 1933 to 1979	4,000,000
Sea Fisheries Acts, 1952 to 1974	2,304,000
Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1980	10,500,000
Fóir Teoranta Acts, 1972 to 1976	7,850,000
European Communities Acts, 1972 to 1979	46,029,078
Insurance Act, 1953 Section 2 (4)	1,928,106
Broadcasting Authority Acts, 1960 to 1979	3,811,000
National Stud Acts, 1945 to 1976	290,000
Transport Acts, 1964 to 1979	3,846,000
British and Irish Steampacket Co. Ltd. (Acquisition) Acts, 1965 to 1979	5,513,497
Údarás na Gaeltachta Act, 1979	10,500,000
International Development Association Acts, 1960 to 1980	194,000
Irish Film Studios Ltd. Act, 1980	100,000
Industrial Alcohol Acts, 1938 to 1980	585,000
	<hr/> 425,105,681
ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—	
Ways and Means Advances	1,820,749,818
Exchequer Bills	565,000,000
Prize Bonds	2,692,000
Savings Certificates	9,260,000
Tax Reserve Certificates	130,050
National Instalment-Saving	6,386,460
Index-Linked Savings Bonds	675,000
9½% Investment Bonds	2,385,000
7½% Investment Bonds	595,000
11½% Exchequer Stock, 1980	147,613,879
9½% Funding Loan 1980	45,000,000
8% Finance Stock 1980	170,000,000
44% National Loan 1975-80	38,931,558
Other Borrowings	1,031,946,686
	<hr/> 3,841,365,451
TOTAL ISSUES	<hr/> £8,413,524,220

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 1980 and 1979 under its main headings is shown in the following statement:—

	1980	1979
	£m	£m
Customs	46.4	38.9
Excise	845.2	607.0
Estate, etc., duties	3.0	3.3
Stamps	48.4	43.4
Capital Acquisitions tax	8.0	7.5
Capital Gains tax	6.0	4.0
Wealth tax	0.8	0.8
Income tax and Sur-tax	1,013.0	732.2
Corporation tax	138.8	128.3
Corporation Profits tax	1.5	2.0
Value-Added tax	470.4*	421.0
Resource tax	0.3	—
Agricultural levies	2.4	2.4
	<hr/> £2,584.2† <hr/>	<hr/> £1,990.8 <hr/>

*Includes Turnover tax and Wholesale tax.

†Includes £1.1 million duties, taxes and levies deferred under EEC Regulations (1979 — £0.8 million). £2,591 million was paid into the Exchequer during the year leaving a balance of £2.3 million as compared with £9.1 million 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 I—Income Tax (as at 31 May 1981)
(excluding PAYE)*

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
	£m	£m	£m	£m	£m
1975-76 and prior	1,172.2	476.2	696.0	646.2	49.8
1976-77	162.9	77.3	85.6	57.6	28.0
1977-78	213.0	85.5	127.5	85.5	42.0
1978-79	259.4	91.2	168.2	80.1	88.1
1979-80	401.4	96.6	304.8	103.2	201.6
Totals	2,208.9	826.8	1,382.1	972.6	409.5

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
1975-76 and prior	24.5	3.6	6.0	6.0	9.7
1976-77	14.3	2.2	2.3	2.2	7.0
1977-78	23.9	2.8	4.0	2.0	9.3
1978-79	56.8	4.6	8.3	1.8	16.6
1979-80	144.1	7.9	15.8	1.8	32.0
Totals	263.6	21.1	36.4	13.8	74.6

Income tax collected under the PAYE system and included in the amount of income tax collected as shown in paragraph 9, amounted to £878,068,584. Arrears outstanding at 31 May, 1981, amounted to £23,384,375.

Distribution of Arrears of PAYE

Year of Account	Balance Outstanding	Under Appeal or Enquiry	Not in Dispute	Due		
				Demand Stage	Arrears Branch	Enforcement Stage
	£m	£m	£m	£m	£m	£m
1975-76 and prior	2.5	1.0	1.0	0.3	—	0.2
1976-77	0.8	0.2	0.3	0.1	—	0.2
1977-78	1.6	0.6	0.5	0.3	—	0.2
1978-79	4.8	1.1	0.9	1.7	—	1.1
1979-80	13.7	4.2	2.8	4.6	—	2.1
Totals	23.4	7.1	5.5	7.0	—	3.8

Schedule 2—Sur-tax (as at 31 March, 1981)

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
	£m	£m	£m	£m	£m
1975-76 and prior	69.0	27.2	41.8	39.5	2.3
1976-77	1.2	0.3	0.9	0.7	0.2
1977-78	1.0	0.3	0.7	0.5	0.2
1978-79	0.6	0.1	0.5	0.3	0.2
1979-80	0.8	0.4	0.4	0.1	0.3
Totals	72.6	28.3	44.3	41.1	3.2

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 and prior	1.4	0.3	0.1	0.2	0.3
1976-77	0.1	—	—	—	0.1
1977-78	0.1	—	—	—	0.1
1978-79	0.2	—	—	—	—
1979-80	0.1	0.1	—	—	0.1
Totals	1.9	0.4	0.1	0.2	0.6

Schedule 3—Corporation Profits Tax (as at 31 March, 1981)

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
	£m	£m	£m	£m	£m
1975-76 and prior	282.9	88.5	194.4	188.2	6.2
1976-77	9.2	2.6	6.6	6.0	0.6
1977-78	7.4	1.7	5.7	4.6	1.1
1978-79	3.2	0.5	2.7	1.8	0.9
1979-80	2.0	0.2	1.8	0.7	1.1
Totals	304.7	93.5	211.2	201.3	9.9

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 and prior	4.6	0.2	0.1	0.8	0.5
1976-77	0.3	0.1	—	0.1	0.1
1977-78	0.4	—	0.5	—	0.2
1978-79	0.5	—	0.1	0.1	0.2
1979-80	0.8	—	0.1	0.1	0.1
Totals	6.6	0.3	0.8	1.1	1.1

Schedule 4—Corporation Tax (as at 31 March, 1981)

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
	£m	£m	£m	£m	£m
1976-77	200.9	100.8	100.1	80.4	19.7
1977-78	224.1	90.0	134.1	97.8	36.3
1978-79	280.3	81.8	198.5	119.9	78.6
1979-80	361.7	74.7	287.0	126.3	160.7
Totals	1,067.0	347.3	719.7	424.4	295.3

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
1976-77	13.9	1.0	1.0	1.2	2.6
1977-78	29.3	1.4	1.1	1.1	3.4
1978-79	62.7	3.2	5.6	0.5	6.6
1979-80	131.4	4.7	12.0	0.5	12.1
Totals	237.3	10.3	19.7	3.3	24.7

Schedule 5—Capital Gains Tax (as at 31 March, 1981)

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	0.1	1.0	0.8	0.2
1977-78	9.6	1.5	8.1	2.8	5.3
1978-79	11.2	2.0	9.2	3.5	5.7
1979-80	24.6	1.8	22.8	4.6	18.2
Totals	46.8	5.5	41.3	11.8	29.5

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
1975-76	0.1	—	—	—	—
1976-77	0.1	—	—	—	0.1
1977-78	3.9	0.1	0.3	—	1.0
1978-79	4.1	0.1	0.4	—	1.1
1979-80	14.7	0.4	0.7	—	2.4
Totals	22.9	0.6	1.4	—	4.6

Schedule 6—Wealth Tax (as at 31 May, 1981)

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
	£m	£m	£m	£m	£m
1976 and prior	10.7	0.4	10.3	10.3	—
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	1.3	1.0	0.9	0.1
1980	1.6	0.5	1.1	0.8	0.3
Totals	22.6	3.1	19.5	18.9	0.6

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 and prior	—	—	—	—	—
1977	0.1	—	—	—	—
1978	0.1	—	—	—	—
1979	0.1	—	—	—	—
1980	0.2	—	0.1	—	—
Totals	0.5	—	0.1	—	—

Schedule 7—Capital Acquisitions Tax (as at 31 May, 1981)

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	1.5	2.1	2.0	0.1
1978	7.8	3.4	4.4	4.2	0.2
1979	11.6	5.6	6.0	5.2	0.8
1980	13.8	4.5	9.3	7.0	2.3
Totals	37.1	15.2	21.9	18.5	3.4

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	—	0.1	0.1	—	—
1979	—	0.4	0.3	—	0.1
1980	0.1	1.2	1.0	—	—
Totals	0.1	1.8	1.4	—	0.1

Extra-Statutory Repayments

11. Extra-statutory repayments of Customs duties, £562, Excise duties, £60,632, Value-Added tax £44,858 and Stamp duties, £27,442 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 1980. The total amount of the items included in the schedules, £530,486, is made up as follows:—

	£
Income tax (172 cases)	390,146
Sur-tax (5 cases)	7,036
Excise duty (1 case)	900
Corporation tax (1 case)	5,000
Corporation Profits tax (6 cases)	4,525
Value-Added tax (22 cases)	39,729
Turnover tax (51 cases)	54,813
Wholesale tax (10 cases)	19,884
Estate Duty, etc. (4 cases)	8,453
	<hr/>
	£530,486

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

Remission	£
Composition settlements	17,697
On compassionate grounds	37,880
	<hr/>
Amounts Irrecoverable	
Miscellaneous: liability not enforceable, etc. ...	474,909
	<hr/>
	£530,486

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

Resource Tax

13. Section 30 of the Finance Act, 1980 provided that where the rateable valuation of the farmland occupied by any person (other than a body of persons or a trust established for charitable purposes only) amounted to £70 or more, such person would be liable for a resource tax at the rate of £3.50 per annum for each £1 of the rateable valuation, subject to the granting of marginal relief as appropriate. It was noted that, although the assessed tax was payable on or before 1 October in

the year of assessment and the yield for 1980 had been estimated at £7 million, only £252,742 had been received at 31 December 1980. I asked the Accounting Officer for his observations and for information on the number and the total amount of resource tax assessments made and the amount collected to date. He informed me that the poor results could be attributed in the main to the very strong opposition by farmers to payment of the tax, their principal objections being that developments in farming during the past century had rendered meaningless, in present day terms, the criteria used for the Griffith valuations on which the tax was based and that the resource tax was not related to income and took no account of the farmer's ability to pay.

He stated that the constitutionality of the resource tax had been questioned throughout 1980 by the farmers' representatives and that, until the legal issues involved were resolved, there were no real prospects of any worthwhile inflow of the tax still outstanding. The Accounting Officer informed me that, moreover, certain difficulties were encountered in the collection area regarding the issue of demands for the resource tax and that, although notices of assessment issued in the vast majority of cases on 15 August, 1980, it was not possible to issue formal demands until December, 1980. While he accepted that this would have had some bearing on the level of collection the Accounting Officer asserted that, even if demands had issued at an earlier date, they would have had only marginal impact, given the high level of taxpayer resistance to the tax. He added that the repeal of the resource tax provisions as from 1981-82 also affected collection.

The Accounting Officer stated that the number of assessments was 15,442 amounting to £6.34 million and that £810,656 had been collected up to 20 May 1981.

Vote 9.—Public Works and Buildings

Subhead E.—New Works, Alterations and Additions

14. A contractor with whom a building contract in the sum of £792,063 was signed in February 1976 was in receivership by June 1976 and the completion of the contract was assigned to another firm. The estimated final cost of the building, £1.52 million, included a sum of £15,000 in respect of remedial work carried out by the second contractor on taking over the contract.

The original contractor had provided, through an insurance company, a performance bond in the sum of £198,016. The bond required that any claim arising should be made within twelve months from the completion of the contract and I asked the Accounting Officer whether such a claim had in fact been made. He has informed me that the architect for the building certified the works to be virtually completed on 19 October 1979 and that, in order to preserve the Commissioners' claim under the bond, the Chief State Solicitor issued, but did not serve, proceedings on the surety on 17 October 1980. The Accounting Officer added that the calculation of the exact amount of the claim was proceeding and that it was expected that this would be settled shortly, when the formal claim would be made.

Subhead E.—New Works, Alterations and Additions

Subhead F.3.—Rents, Rates, etc.

15. An office block in Dublin, leased with effect from September 1978 at an annual rent of £49,600 and intended for use mainly by staff of the Office of Public Works remained largely unoccupied in December 1980. As the Commissioners of Public Works had full access to the building under a caretaker's agreement from December 1978 I sought the observations of the Accounting Officer.

Works costing £56,000, approximately, have been carried out by the Office of Public Works on the building since its acquisition and I inquired whether the cost of these works was taken into consideration when the rent for the building was being fixed.

The Accounting Officer has informed me that Office of Public Works staff commenced moving into the building on 8 December 1980 and that the building, which also accommodated some staff of the Department of Finance, has been fully occupied since 9 February 1981. He stated that the technical reports on the building obtained prior to its leasing brought to light certain shortcomings which were taken into account in the lease negotiations. He explained that these shortcomings arose from the discrepancy between the very basic standards of design and finish common to speculative office blocks and the standard required in State premises generally, because private developers naturally aim at providing the maximum rentable area at the minimum cost and the result of this policy can be unsatisfactory in many respects from the lessee's point of view. The Accounting Officer also pointed out that property to rent has, for the past few years, been in scarce supply with the result that it has been necessary to make a choice of what is generally suitable and available and, in the final analysis, it is the level of demand which determines the market rent.

Subhead F.1.—Maintenance and Supplies

16. In April 1979 a contract in the sum of £169,485 (sterling) was awarded on the basis of an itemised quotation for decoration and internal adaptation works at the Irish Embassy in London.

As payments under the contract to 31 December 1980 amounted to £353,369 I sought the observations of the Accounting Officer regarding the increase in the cost of the works. He has informed me that, apart from VAT charges and a general increase in wage rates, the increase was caused mainly by extras, variations, overtime and weekend work, £148,765, together with the cost of increased attendance by the contractor, £61,410, offset by a net reduction in respect of P.C. sums, £51,456.

The Accounting Officer explained that this was a very large renovation scheme which had to be carried out in such a way as to permit the Chancery to function, the Ambassador to carry out his representation duties and to allow him and his family to continue in residence. To achieve this a considerable portion of the works had to be done

after normal hours and at week-ends and temporary services provided while the main services were being repaired or replaced. Despite this the work was highly disruptive and caused serious inconvenience to the occupants and, in order to avoid a repetition of this disruption and associated cost, it was decided to extend the scope of the work and to include all areas which it had been intended to refurbish over the next few years with the exception of the conference and reception rooms which will require special treatment. The extra attendance by the contractor was mainly due to this extension of the scope of the contract and to the disruption and suspension of work during conferences etc., and the reduction in respect of P.C. sums was mainly due to the fact that it did not prove possible to arrange for the replacement of the lifts for which a sum of £30,000 had been provided. The Accounting Officer added that the final cost of the work was £385,330.

Subhead F.1.—Maintenance and Supplies

Subhead F.2.—Furniture, Fittings and Utensils

17. Improvement works at the Irish Embassy in Washington were authorised on the basis that the cost as certified by an approved architect would be met initially from Embassy funds and that each certificate together with a description of the works covered by it would be furnished to the Office of Public Works after payment.

The Government Contracts Committee, when approving the acceptance of a tender in the sum of \$503,719 for the works, stipulated that it should be made available subsequently to the Committee for examination. A contract in this sum was placed in September 1979 but as payments under the contract amounted to \$728,000, approximately, at 31 December 1980 I sought the observations of the Accounting Officer on the increase over the contract price and I inquired whether the extra costs had been approved. I also inquired whether the accepted tender had been submitted to the Government Contracts Committee for examination, whether architect's certificates and details of the work carried out had been furnished to the Office of Public Works and whether the final cost of the works has yet been established.

Subhead J.1.—National Monuments

18. As stated in a note to the Account unvouched expenditure of £500 has been included in the charge to this subhead with the approval of the Minister for Finance. This sum, which was originally charged to a suspense account, represents an advance made in 1973 to meet the expenses to be incurred by a person carrying out archaeological work in County Donegal on behalf of the Commissioners of Public Works. As it proved impossible to obtain an account and supporting vouchers showing what expenses were incurred it was decided to treat the advance as a final charge to the Vote. In the circumstances I have admitted the charge.

Special Works Account—Posts and Telegraphs

19. A contract in the sum of £1.88 million for the erection of a telephone exchange was placed by the Commissioners of Public Works as agents of the Department of Posts and Telegraphs in May 1976 and was due for completion in May 1978. The relevant files indicate that by November 1980 expenditure on the project had exceeded £2.6 million, including sums totalling £600,000, approximately, due to price variations.

I have been informed by the Accounting Officer that one of the main reasons for the delay in completing the project was the failure of the main contractor to attract sufficient workmen to maintain progress on the site. The main contractor insisted that this failure was a result of site agreements on other projects in the area which increased the take home pay of workmen above the levels of the National Wage Agreement in effect at the time and he sought an assurance from the Commissioners of Public Works that they would recoup him wage payments above these levels. The Commissioners were unable to give this assurance. Other reasons given for the delay in completing the project were the inclement weather which particularly affected this exposed situation and which the main contractor claimed caused three months of the overall delay, and delays on the part of nominated sub contractors.

In regard to the increase in the cost of the project, the Accounting Officer stated that price variation clause increases amounting to £417,000, approximately, in respect of the period subsequent to the specified completion date of 14 May 1978 had been allowed. In addition the main contractor has claimed further sums under the price variation clause and other amounts in respect of costs arising from the extended duration of the contract totalling in all £660,000, approximately. An offer of £85,000 was made in final settlement but I understand that this has been rejected by the contractor.

In regard to the extension of the period of the contract beyond the original completion date he informed me that a supplementary agreement form sent to the main contractor on 4 May 1978 for the purpose of extending the period to 28 February 1979 was not returned by him and, the contract completion date having therefore lapsed, the contract then became one for completion within a reasonable time.

The final account of the project had not been submitted nor had the final cost been established at the date of this report.

Vote 15.—Stationery Office

Subhead B.2.—Office Machinery and other Office Supplies

20. Since 1977 the Stationery Office has operated an Inplant Service to provide document reproduction facilities for other Departments and Offices either on a services rendered basis or on a repayment basis. I inquired whether all repayment work carried out for other

Departments, including the Department of Posts and Telegraphs, is costed and recovery sought.

The Accounting Officer has informed me that due to staffing problems it has not been possible to carry out costing or to seek recovery from the Department of Posts and Telegraphs in respect of the very large volume of reproduction work done for that Department. He expressed the hope, however, that the staffing situation would soon improve and that procedures would then be initiated with a view to having this work costed and paid for.

I am in communication with the Accounting Officer regarding the controls exercised over the materials and equipment utilised by the Inplant Service.

Vote 20.—Superannuation and Retired Allowances

Excess of Expenditure over Grant

21. This Appropriation Account shows excess expenditure of £121,839 over the gross estimate and a surplus of appropriations in aid of £65,484. The net excess is therefore £56,355.

The Accounting Officer has informed me that the excess expenditure which arose mainly on subheads B (Payments under the Contributory Pensions Schemes for Widows and Children of Civil Servants etc.) and F (Pensions, Allowances and Gratuities in respect of Unestablished Officers etc.) had occurred in spite of a detailed assessment of the position towards the end of the year and having taken into account the expected outlay by Departments which have delegated authority to make superannuation payments. In the case of Subhead B a factor was the exceptionally high number of pay revisions, many of which resulted in the payment of pension arrears extending over many months which proved impossible to predict accurately. The practice of using the totals of payable orders encashed rather than the totals of orders issued as the expenditure charged also aggravated the difficulties involved in making precise estimates.

A number of items contributed to the excess on Subhead F. In addition to difficulties arising from the factors already referred to, the introduction of contributory and ex-gratia widows' schemes in 1979 (making accurate estimation difficult in the initial years), the practice by some Departments of recouping their superannuation expenditure from this Vote on an irregular basis and a back-log of superannuation awards remaining to be met as a result of the postal strike in 1979, caused expenditure to be greater than expected. The number of pensioners paid from this subhead also rose from 2,498 on 1 January 1980 to 3,099 on 1 January 1981.

The Accounting Officer also stated that it was proposed to discuss further with the Department of Finance the accounting arrangements for this Vote with a view to avoiding a recurrence of an excess in the future.

Vote 28.—Environment

Payable Orders outstanding at 31 December 1980

22. The balance of payable orders outstanding at 31 December 1980 as shown by the departmental records for this Vote was not in agreement with the total shown on the list of outstanding orders furnished by the Paymaster General's Office. It is necessary that these two figures be reconciled in order to establish the accuracy of the surplus on the Vote to be surrendered as shown in the Appropriation Account. As such a reconciliation had not been effected in this case I was unable to satisfy myself as to the accuracy of this surplus and I sought the observations of the Accounting Officer.

He informed me that the fact that these balances were not in agreement was due initially to the duplication of numbers on payable orders issued during 1979 when the same code was used for both computerised and manual salary payments. He stated that in the normal course the discrepancy should have cleared itself six months after the issue of the last order with a duplicated number when all the payable orders should be either cashed or cancelled as out of date. The fact that this did not occur appeared to be due to a book-keeping error. While efforts had been made to locate the error a problem had arisen because of the loss of the lists from the Paymaster General's Office for 1979 of cancelled and out of date orders, and that Office was unable to supply copies of the lists. The difference between the Department's figure for outstanding orders and that of the Paymaster General's Office was £129,546 in March 1979. This had been stabilised at £586 since November 1980 and it was proposed to approach the Department of Finance with a view to getting the necessary sanction to regularise the position.

The Accounting Officer also stated that separate codes for computer and manual salary payments have been used since November 1979 in order to eliminate the possibility of numbers on payable orders being duplicated and he added that a stricter control over the filing of advices from the Paymaster General's Office has also been introduced.

Motor Vehicle Duties

23. A test examination of revenue from motor vehicle duties, etc., was carried out with satisfactory results. The gross proceeds for the years 1980 and 1979 were:—

	1980	1979
	£	£
Motor tax and Driving licence fees	22,305,692	18,179,740
State-owned vehicles	712,928	194,570
Fines collected by the Department of Justice	2,268,895	1,212,173
Public Service Vehicle fees ...	124,262	110,571
Appliances and Structures fees ...	—	189
	<hr/> £25,411,777	<hr/> £19,697,243

£25,540,604 was paid into the Exchequer during the year leaving a balance of £267,912 compared with £396,739 at the end of the previous year. Driving test fees are appropriated in aid of the Vote (Subhead S.) and Appliances and Structures fees are now retained by local authorities.

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 29.—Office of the Minister for Education

Payable Orders outstanding at 31 December 1980

24. I referred in previous reports to the failure by the Department of Education to reconcile in the case of the above and other Votes the year-end balances of payable orders outstanding as shown in the departmental records with the totals shown in the outstanding orders lists supplied by the Paymaster General's Office. The Department has again failed to effect the necessary reconciliations at 31 December 1980 in respect of Votes 29 to 32 and I am therefore unable to satisfy myself as to the accuracy of the balances to be surrendered on these Votes.

Subhead H.—Appropriations in Aid—Receipts from the European Social Fund

25. Since 1 January 1979 the European Social Fund provides Community aid to promote employment of young people who are unemployed or seeking employment and projects financed from the Grant-in-Aid Fund for Youth Employment (Subhead G.5.) are eligible for such aid. Sums received from the Social Fund are credited as appropriations in aid of the Vote. The Department of Labour is the Irish agency responsible for transmission of aid applications to the European Commission. It was noted in the course of audit that in March 1979 an application for aid of £242,000, based on estimated expenditure of £1,100,000 in 1979 from the Grant-in-Aid Fund, was submitted to the European Commission. On 19 April 1979 the Commission requested additional information in connection with the application indicating that unless such information was furnished by 15 May 1979 the application would be deemed withdrawn.

The requested information and an amended application was submitted to the Department of Labour on 4 May 1979 for transmission to the Commission indicating that the aid sought was £213,345 based on estimated expenditure of £970,000, but on 14 May 1979 the Department of Education indicated to the Department of Labour that the amount of aid to be requested was the original sum of £242,000. The Commission, however, approved aid of £213,345 only, which was received in 1980 and appropriated in aid of the Vote. I enquired as to the reasons for the reduction in the amount of aid claimed and whether it was proposed to seek the balance of £28,655 from the Commission.

The Accounting Officer has confirmed that the original application was forwarded to the Department of Labour in March 1979 based on an estimated expenditure of £1,100,000 by the Department in 1979. He stated that subsequently an adjustment in the claim was necessary because of the ineligibility for inclusion in the claim of supervisory staff and the estimated eligible expenditure was accordingly reduced to £970,000 and the claim correspondingly reduced from £242,000 to £213,345.

On 14th May, 1979, on the understanding that additional money was being allocated for the Temporary Youth Employment Scheme under the Government's drive for job creation the Department adjusted its reduced claim of £213,345 upwards to the original amount of £242,000. This revision was not acceptable to the Commission and the amount approved was £213,345. He further stated that the amount of the award was determined on the basis of the number of eligible workers included in the application and that the Department was satisfied that an additional amount of £28,655 was not available from the Social Fund.

I have asked for information regarding the basis on which the revised claim of £242,000 was formulated and the circumstances in which this claim was not acceptable to the Commission.

Vote 31.—Secondary Education

Subhead H.1.—Comprehensive and Community Schools—Running Costs

26. The running costs of comprehensive and community schools are met from this subhead and the Department has laid down the financial control procedures to be followed by the school managements. In the course of a local audit by my officers at one of these schools it was noted that a number of these procedures were not being followed, e.g. the school bank account was overdrawn during almost the whole of 1980 giving rise to interest charges of £1,300 approximately; expenditure was not properly approved; there was considerable delay in recording in the stock records equipment purchased and a proper record of cash receipts was not maintained. In reply to my inquiries the Accounting Officer has stated that the submission to the Department of the monthly accounts for this school was considerably delayed during 1980 and that, because of this, the school authorities were directed towards the end of the year, to submit the accounts promptly and to ensure that the school bank account was not overdrawn. The Accounting Officer also stated that this direction is being complied with and that arrangements have also been made to have the other prescribed procedures observed.

Vote 36.—Fisheries

Subhead C.4.—Fishery Harbour Centres Fund— Grants under Fishery Harbour Centres Act, 1968

27. The provision under this subhead is intended as a subvention towards meeting the deficit arising on the Fishery Harbour Centres Fund, the accounts of which are audited by me. In the course of audit of the 1978 Account of the Fund it was noted that the fee for fish landings prescribed by Statutory Order 267 of 1978 made under the Fishery Harbour Centres Act 1968, had, by ministerial direction, been reduced in respect of landings at Killybegs Fishery Harbour from 6p to 4p per 50 kgs of fish with effect from 26 September 1978 although an amending order to cover the reduction had not been made as appeared to be required by section 4 (2) (b) of the Act. The consequent loss of income to the Fund (£11,843 to 31 December 1979) resulted in an increased charge on the Exchequer and I communicated with the Accounting Officer regarding the necessity to provide for the fee reduction by an amending order. Initially I was informed that it was intended to introduce such an order, but subsequently I was informed that the Attorney General's Office had indicated that, having regard to the wording of Article 5 (3) of Statutory Order 267 of 1978 which provides that "an amount due may be recovered by the Minister either as a simple contract debt in a court of competent jurisdiction or by distress and sale of any ship, boat or goods in respect of which the amount is due", the Minister, who is charged under the Act with the management of the harbour centre, was regarded as having discretion to waive part of the fee and, on this basis, the reduction of the landing fee without an amending Statutory Order, which had been done for sound reasons of good management, was regarded as legal. The Accounting Officer accepted this advice. I was also informed however, that the Minister had directed that the fee level at Killybegs Fishery Harbour be restored to 6p per 50 kgs from 1 January 1981.

As the action taken in this case raises an important question of principle in regard to the collection of fees payable at rates fixed by Statutory Order I have deemed it advisable to draw attention to the matter. I have again communicated with the Accounting Officer seeking further clarification of the legal position.

Subhead C.6.—Construction of Exploratory Fishing Vessels

28. A declaration of intent by the Department of Fisheries and Forestry to place an order with Verolme Cork Dockyard Ltd. for the construction of a fisheries research vessel, was issued by the Department to that Company on 10 December 1980 together with a payable order for £700,000, being a payment on account to be reckoned in due course as part of the first instalment on the vessel. The Government Contracts Committee agreed that a contract could be placed in this case without seeking competitive tenders but when the payment on account was made a formal contract had not been entered into for the construction of the vessel and the relevant departmental file indicated that, as a result, there would be no incentive for the company to submit a competitive bid.

In these circumstances I inquired from the Accounting Officer whether steps had been taken to ensure that the State had a preferential claim against the company in respect of the amount advanced, especially in the absence of a formal contract, and whether the letter of intent had irrevocably committed the Department to place an order with the company irrespective of the cost, the terms of contract or the delivery date of the vessel. I also inquired when a formal contract was expected to be signed and how the amount advanced was calculated and I sought the Accounting Officer's observations on the charging of the payment of £700,000 to the Appropriation Account for 1980 having regard to the established principle of Government accounting that payments from voted moneys may be made only in respect of fully matured liabilities.

The Accounting Officer informed me in May 1981 that the letter of intent to place the contract and the downpayment of £700,000 made were in accordance with a Government decision of 6 December 1980 and the sanction of the Department of Finance dated 10 December 1980. He stated that the Department of Finance approval did not specify any conditions attaching to the making of the downpayment and that, furthermore, after informal consultations with both the Attorney General's Office and the Chief State Solicitor's Office, it was considered that it would not be possible to ensure that the State had a preferential claim, given the terms of the Government decision. In the circumstances, specific measures were not taken to ensure that the State had a preferential claim against the company in respect of the amount advanced. He stated that the letter of intent did not irrevocably commit the Department to place an order with the company irrespective of the terms offered as it specifically pointed out that the declaration of intent and the payment were being made without prejudice to the Minister's negotiating position in the matter.

The Accounting Officer further stated that a contract had not been signed but that final documentation, including a full specification, had recently been issued to the company together with a request for a quotation with a view to signing a contract as a matter of urgency if the quotation was found to be acceptable.

In conclusion, the Accounting Officer added that the sum of £700,000 advanced was in accordance with the Government decision and it represented the maximum amount available under the appropriate subhead of the Vote for 1980 and corresponded to approximately 20 per cent of the estimated purchase price which is the normal downpayment on placing an order for a fishing boat. (See also paragraph 47).

Vote 38.—Roinn na Gaeltachta

Subhead E.—Scéimeanna Feabhsúcháin sa Ghaeltacht

29. Expenditure amounting to £1,226 has been incurred in the year under review on the provision of landing facilities estimated to cost £418,000 at Burtonport and on the island of Arranmore to enable a ferry service to operate between the mainland and the island. A contract for the building of a boat for this ferry service was placed by

Gaeltarra Éireann in 1978 and the boat became available in April 1979. Work on the provision of the necessary landing facilities did not commence, however, until October 1980.

The capital cost of the boat and the cost of its maintenance since it was acquired have been met by Gaeltarra Éireann and more recently by Údarás na Gaeltachta out of grant-in-aid moneys issued from this Vote. I sought the observations of the Accounting Officer on the delay in providing the necessary landing facilities and I inquired when it was expected that these facilities would be completed. I also sought information regarding the total cost of acquiring the vessel and the cost of maintenance for the period from April 1979 up to the present.

The Accounting Officer has informed me that the vessel could have been put to limited use at any time the Arranmore Co-operative wished to initiate the service; it would not, however, have been possible to on-load or off-load vehicles until the special harbour facilities were available. In the unusual circumstances of this case it was not possible to arrange that such facilities would become available at the same time as the vessel.

As soon as expenditure on the boat was sanctioned Gaeltarra Éireann was in a position to place a contract for the vessel but, it was not possible until then to say that harbour works would be required or to request the Commissioners of Public Works to prepare plans or estimates. Furthermore, the Commissioners were not satisfied that harbour works recommended by the consultants dealing with the boat were in fact suitable and, in addition, hydrographic and boring surveys had to be carried out and parcels of land in private ownership had to be acquired to enable the preliminary plans to be implemented. When it proved impossible to acquire the land at Burtonport an alternative site had to be chosen and fresh plans prepared. The agreement of the County Council had to be obtained as it will be responsible for maintaining the facilities.

The Accounting Officer stated that every effort will be made to complete the required harbour facilities in 1982 and that it is understood from Údarás na Gaeltachta that the cost of building and delivering the vessel was £208,087 (including VAT of £29,036 which is being reclaimed) and that maintenance costs since its acquisition were 1979, £9,340; 1980, £10,402; 1981 (estimated) £11,000.

Vote 39.—Agriculture

Subhead B.6.—Research and Testing

30. The cost of equipment and instruments for the Department of Agriculture's Central Veterinary Research Laboratory and five Regional Laboratories is charged to this subhead. In the course of local audits at two Regional Laboratories it was noted that permanent records of equipment and instruments were not maintained nor was there evidence of any physical check of equipment and instruments having been carried out by departmental staff. I sought the Accounting Officer's observations on the lack of proper control procedures at

these centres and I inquired as to the position in regard to such procedures in the Central Research Laboratory and in the other Regional Laboratories. I also inquired regarding the approximate total value of the equipment and instruments held at these laboratories.

The Accounting Officer has informed me that the normal procedures, involving the keeping of records and the carrying out of regular stocktaking, had not been followed recently at the Veterinary Research Laboratories due, principally, to staff changes which followed the re-allocation of areas of responsibility arising from the expansion of work in the Veterinary Divisions of the Department. He stated that immediate steps were being taken to resume normal procedures and that an up-to-date inventory of all stocks in laboratories and their current values was in course of completion. He also stated that arrangements had been made to ensure that all items are properly recorded in future and to have stocktaking carried out on a regular basis.

Subhead D.10.—Winter Fodder Schemes

31. A sum of £600,000 was provided by way of Supplementary Estimate under this subhead to meet the cost of subsidy schemes for winter fodder introduced in August 1980 and, as shown in the Appropriation Account, payments amounting to £600,023 were charged to the subhead during the year. The schemes provide for the payment of grants to first time silage producers and grants for the purchase of fertilisers. Payment is made on the basis of claims certified by An Chomhairle Oiliúna Talmhaíochta (ACOT) advisers.

In the course of audit it was noted that a considerable number of claims, on which payments made under the schemes in January and February 1981 were based, had been certified for payment by ACOT advisers and submitted to the Department in October, November and December 1980. As it appeared to me that these claims represented matured liabilities arising in the year ended 31 December 1980, I asked the Accounting Officer why their payment had been deferred until 1981 and I also inquired as to the total amount of such payments deferred. He informed me that the schemes were emergency schemes introduced at very short notice in August 1980 and that the number of applications received was extremely large and far exceeded expectations. Payment of claims commenced in mid-October 1980 and between then and the end of December some 14,000 claims representing just over £600,000 were met. The Accounting Officer stated that every effort was made to pay as many claims as possible before the end of the year. However, with the available staff and because of the heavy volume of work towards the end of the year, when there was pressure to make other payments, it was not possible to dispose of as many as had been hoped. He added that approximately 12,300 claims valued at £833,000 received in the Department in 1980 were not paid until 1981.

Subhead M.6.—Market Intervention—Incidental Expenses

Subhead N.—Appropriations in Aid

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

	£
Handling, freezing and storage etc.	12,408,684
Transport	2,750,453
Deboning allowances	4,433,512
Financial charges	16,744,126
	<hr/>
	£36,336,775

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 etc.	11,216,325
Transport	1,567,934
Deboning allowances	5,610,188
Financial charges	9,006,774
	<hr/>
	£27,401,221

While the charge to Subhead M.6. consists of actual payments made at the rates negotiated by the Department, recoveries are effected with the approval of the EEC Commission on the basis of projected expenditure at standard rates determined by the Commission for all Member States, the necessary adjustments being made when final cost figures are agreed. At 31 December 1980, the total expenditure met by the Department exceeded the amount received from the Commission by £16,966,176, the corresponding figure at 31 December 1979 being £8,030,622.

Vote 40.—Lands

Subhead B.2.—Office Machinery and other Office Supplies

33. A sum of £26,630, of which £7,000 was charged in the previous year's account, was paid to commercial firms for the preparation for computer processing of data on purchases and sales of intervention beef. This data had previously been prepared within the Department and sent to the Central Data Processing Services (CDPS) section of the Department of the Public Service but had apparently been lost or distorted within that section. I sought the observations of the Accounting Officer and I inquired regarding the steps taken to prevent similar occurrences in the future. In addition I asked if the sanction of the Department of Finance was obtained for the nugatory expenditure and whether any other reprocessing costs had occurred.

The Accounting Officer stated that the data lost or distorted related to input data prepared in 1977 and 1978 by his Department and forwarded to CDPS where it was transferred to magnetic tape. However, since CDPS were at that stage preoccupied with pre-1977 intervention beef accounts, the processing of this data did not commence until 1979 when it was discovered that the 1978 data had been inadvertently overwritten and the 1977 data had been distorted by program weaknesses. The data for both years had, therefore, to be repunched in full and, since Land Commission resources were inadequate to meet EEC deadlines, outside bureaux had to be engaged for this purpose. The Accounting Officer also stated that CDPS had since tightened control over program testing and had assured him that present procedures were adequate to prevent similar losses of data in future. He further stated that, as the specific payments under query were not fruitless, in as much as service was given and value obtained from the data preparation bureaux, he did not regard them as nugatory expenditure and he had not, therefore, sought the sanction of the Minister of Finance for them. The Accounting Officer added that no other reprocessing costs were incurred.

Vote 41.—Labour

Subhead Y.—Appropriations in Aid— Receipts from the European Social Fund

34. The Department of Labour is the agency responsible for the formulation and transmission to the EEC Commission of applications sponsored by the Government for assistance from the European Social Fund.

In April 1979 the Commission advised Member States that, in order to qualify for payment, claims relating to operations completed before 1 January 1978, should be submitted by 1 August 1979 unless Member States objected to the deadline. In the course of audit it was noted that five such claims amounting to £680,905 were not submitted to the Commission for payment until after the closure date fixed and I asked the Accounting Officer the reasons for the late submission of these claims and the position regarding their payment. I also inquired whether there were any other claims which had not been submitted by the closure date.

He informed me that due to pressure of work in the European Social Fund section of the Department and, because additional information regarding certain pre-1978 claims had not been received from some of the claimants, it became apparent that the deadline date of 1 August 1979 could not be met in a number of cases, including the five cases referred to, and the Commission was therefore contacted by telex on 31 July 1979 asking that these cases be left open. Towards the end of 1979 certain staffing changes took place in the Department which removed experienced staff from the section dealing with the claims and this caused further delay. In October 1979 the Commission wrote to the Irish Permanent Representation in Brussels setting a new deadline date of 31 December 1979 for submission of final claims but,

unfortunately, this information was not received in the Department of Labour in Dublin. In the event, the claims were not finally checked and submitted to Brussels until February 1980, whereupon the Commission indicated that they were ineligible because they had missed the deadline. The Accounting Officer informed me that the decision to refuse payment of the claims was made administratively by the Director of the Social Fund and that the Department considers that the Commission could, if it so wished, further extend the closing date to allow for payment of the claims. He also informed me that the Department has taken the matter up in direct talks with the Social Fund authorities and that it is still being actively pursued in correspondence and discussions.

With regard to my inquiry as to whether there were any other late claims in addition to the five noted by my officers, I understand that a further claim amounting to £22,000 has been similarly disallowed by the Commission and is being pursued with them in conjunction with the other five claims.

Vote 42.—Industry, Commerce and Tourism

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

35. Under Section 2 of the Insurance Act, 1953 (as amended) the Minister for Industry, Commerce and Tourism is empowered to give guarantees in connection with the export, manufacture, treatment or distribution of goods, the rendering of services or other matters conducive to the encouragement of exports. At present the Minister's functions under the Act consist of the issue, through an insurance company acting as his agent, of policies of export credit insurance. Insurance premiums are collected on the Minister's behalf by the company which retains an agreed percentage to cover its administrative costs and expenses and an agreed level of profit. The amount retained by the company in 1980 was £223,662 including, £43,518 in respect of commission paid by it to insurance brokers. The balance of the premiums is surrendered to the Department and brought to account as Appropriations in Aid of the Vote, the figure for 1980 being £502,811.

In accordance with Article 14 of the Agreement between the Minister and the insurance company a test examination of the company's records was carried out by officers of the Department for the quarter ended 31 December 1979 in order to verify the accuracy of the returns submitted by the company in support of premiums paid over to the Department. This test examination revealed a number of errors which resulted in a sum of £703 being apparently due to the insurance company, this sum being the difference between £6,550 in respect of a renewal premium paid over to the Department by the company but not received by it from an insured exporter and sums totalling £5,847 due to the Department by the insurance company and arising from errors on its part in the calculation of premiums, its failure to pay over premiums collected and inadvertently claiming in

respect of refunds to insured exporters which had not in fact been made. The sum of £703 was paid to the insurance company in June 1980 without further investigation even though the officers who carried out the examination reported that the errors which gave rise to the payment were caused by hasty preparation and insufficient checking of premium returns by the company and that it was possible that there were undiscovered errors in previous returns.

I asked the Accounting Officer why payment was made to the company without further examination to determine whether similar errors had occurred in previous periods and whether such an examination had since been carried out. I also inquired whether the £6,550 premium mentioned was, in fact, due from the exporter concerned and, if so, what action had been taken to recover it.

The Accounting Officer has informed me that payment of the £703 was not regarded as being contingent on a detailed examination of all the company's past records nor would the staff situation have enabled a detailed analysis of all past returns to be carried out. Judging by the outcome of the examination relating to the December 1979 quarter, such a detailed analysis would not have been justified and the involvement of staff in it would have deflected them from their primary and more cost-effective work of facilitating the insurance and finance requirements of exporters and could clearly have endangered our export drive. While a detailed check of past records was not intended, periodic spot checks on a selective basis would be continued. The Accounting Officer stated that it had, subsequently, been established that the £6,550 premium was in fact due from the exporter. This has since been received by the insurance company and paid to the Department.

During the course of audit my officers noted that following a request to the insurance company by the Department in April 1980 to examine a number of cases in which renewal premiums had not been received it came to light that the company had failed to pay over seven such premiums totalling £6,604 and relating to the years 1973, 1976 and 1977. I asked the Accounting Officer whether any explanation had been sought from the company regarding this failure and whether he was satisfied that the system of control operated by the company was adequate to ensure that all moneys due to the Department are paid over promptly. He has informed me that such an explanation was sought and that his Department agreed with the company's response that, given the wide scale of operations and the many transactions involved, some minor discrepancies would inevitably occur from time to time but that such discrepancies would be eliminated as far as possible by the careful co-operation of the company with his Department. The company had assured the Department that it would seek to at least maintain its high record of accuracy in future returns. The Accounting Officer added that the scheme has been operated at no net cost to the Exchequer but in view of the rapidly increasing scale of financial transactions under the export credit insurance scheme, a full review of all its features was being conducted.

36. As stated in the previous paragraph the agreement made

between the Minister and the insurance company in 1971 stipulated that the percentage of premium income to be retained by the company as its commission should be such that it would recoup the administrative costs and expenses incurred in connection with the scheme and yield a profit equal to an agreed proportion of premiums collected. The agreement provided for an initial commission rate of 40 per cent and stipulated that, if after any year of operation the commission rate applied in that year was found to have yielded a profit to the company in excess of the agreed proportion of premiums collected, the excess would be returned to the Department by reducing the commission rate in the following years. The agreed rate of commission was reduced to 33½ per cent in 1974, 30 per cent in 1976 and 25 per cent in 1979 but, as it appeared that from the inception of the scheme to 31 December 1979 a total of £30,000 in excess of the agreed rate of profit has nevertheless accrued to the company, I sought the observations of the Accounting Officer on the adequacy of the reductions effected in commission rates and the basis on which such reductions were calculated. I also inquired as to the desirability of amending the agreement with the insurance company in order to ensure that amounts paid in commission in respect of each year correspond with the agreed recoupment of administrative expenses plus the agreed profit rate on premium income for that year. The Accounting Officer has informed me that in the practical application of the scheme it is impossible to settle a percentage commission which would give an exact balancing result and that the accumulated excess profit represents a very small variation over a nine-year span in relation to the total premium income collected. He stated that each of the three reductions in the rate of commission had led to a shortfall being incurred by the insurance company in the following year. The reductions effected are the outcome of continuing dialogue between the Department and the insurance company resulting in a reduction acceptable to the Department being agreed on each occasion. The Accounting Officer also stated that it was hoped to undertake a full review of the entire scheme at which time the question of post factum adjustments could be considered but that it had not been established that an arrangement for automatic recoupment of expenses would be desirable.

Vote 44.—Posts and Telegraphs

37. The statutory date for the submission of the 1980 Appropriation Accounts was 30 April 1981. As the backlog of work caused by the postal strike in 1979 continued to affect the Department's accounting systems the preparation of the account was delayed and as a result it was not submitted to me until 28 July 1981.

38. The Government has decided to establish two State companies to manage the postal and telecommunications services. In order to effect a smooth handover from the Department to the new companies two Interim Boards were established in 1979.

The expenses of these Boards for 1980 have been met from various subheads of this Vote and are analysed as follows:

	Vote Subhead	An Bord Telecom £	An Bord Poist £
Board Fees and Salaries ...	A.	44,734	20,111
Travel and miscellaneous Expenses ...	B.	66,543	18,494
Accommodation ...	C.	197,819	—
Purchase of Vehicle ...	F.	9,370	—
Consultants' fees ...	K.2.	7,000	15,822
		<hr/> £325,466	<hr/> £54,427

Subhead C.—Accommodation and Building Charges

39. As stated in a note to the Appropriation Account 21 telephone exchange building projects, on which professional fees and expenses amounting to £624,338 had been paid, had to be replanned mainly because of the introduction of digital equipment, for which smaller buildings are required.

In addition to these projects my officers noted that, following the introduction of digital equipment, two other developments on which substantial fees had been paid by the Office of Public Works on behalf of the Department of Posts and Telegraphs up to 31 December, 1980, were halted at the planning stage. I have asked for an estimate of the total amount of fees payable in these two cases and I have also inquired whether any other projects on which expenditure had been incurred were replanned in the year.

Subhead F.—Engineering Stores and Equipment

40. A contract for the supply and installation of equipment to provide a new microwave radio link system for television and telephony was placed with an Italian firm in February 1975 in the sum of 2,400 million Lire (£1.6 million approximately) and it was intended that installation work would start in 1976 and be completed in 1977. However, commencement of the work was delayed and following commencement operations on the project were suspended from December 1977 to May 1978 and from October 1978 to June 1980, causing serious disruption to the contract works. I understand that the system is still not operational.

Certified expenditure on the contract up to January 1981 amounted to 3,169 million Lire (£2.2 million). This expenditure includes claims amounting to £150,000, approximately, made by the contractor under the terms of the contract for extra costs which were incurred by him because of the delays caused by the Department, and which included interest, salaries, insurance and tool depreciation. I have inquired as to the cause of the delay in the commencement and completion of the work and I have sought information regarding the estimated cost of completion of the network, the total amount of claims made by the contractor for extra costs and whether any deterioration of the equipment has occurred which might necessitate maintenance or replacement.

Stores

41. A test examination of the store accounts was carried out and, subject to my observations in paragraphs 42 and 43, I am satisfied with the results. In addition to the engineering stores shown in Appendix II as valued at £25,078,631 at 31 December 1980, engineering stores to the value of £54,388 were held on behalf of other government departments. Stores, other than engineering stores, were valued at £4,230,606 including £1,761,154 in respect of stores held for other government departments.

Including works in progress at 31 December 1980 the expenditure on manufacturing jobs in the factory during the year amounted to £180,588, expenditure on repair work (other than repairs to mechanical transport) to £644,769 and expenditure on mechanical transport repairs to £90,655.

42. Post Office stores are normally subject to a system of continuous stocktaking under which approximately one-third of all stock is physically checked each year by Internal Audit staff and the balance by clerical staff of the Department's Stores Branch. Stocktaking was, however, suspended in November 1978 and, as it had not been resumed by October 1980, I sought the observations of the Accounting Officer.

He has informed me that the underlying reasons for the suspension of stocktaking and for the delay in resuming it are that it has not been possible to expand the resources, both of warehouse facilities and manpower, needed for the issue of engineering stores in line with the expanding telephone development programme and that the normal issue of stores has furthermore been disrupted by industrial action. Following the resumption of work by the engineering staff after industrial action in mid-1978 it was found that the pressure on the Stores Branch was such that it was necessary to suspend stocktaking in order to concentrate all available resources on stores issues work.

In the first half of 1979 Stores Branch staff were on strike and when this strike ended in June 1979 the telecommunications engineering staff were completely without stores and large numbers of engineering staff were not fully employed. Every effort had therefore to be made to meet requirements by issuing stores in bulk to the engineering staff by every means possible including the employment of all available staff.

The Accounting Officer stated that plans are in progress to expand and modernise the stores operation and developments include a new warehouse complex at Chapelizod. Transfer of some stores to this warehouse from a very congested one has already been effected and stocktaking of items transferred has commenced. Cable is at present also stored in extremely congested conditions but is to be transferred to a new depot at Clondalkin where stocktaking can be readily carried out.

The Accounting Officer also stated that it was expected that extra staff would shortly be recruited which should improve the staff situation. In addition, the Department has plans to introduce a detailed computerised system for stock recording, ordering and issuing engi-

neering stores and, subject to staff agreement, this project is expected to commence in 1981 and as part of its introduction a full stocktaking will take place.

43. Considerable quantities of cable purchased annually by the Department's Stores Branch are supplied on drums which are charged for in the first instance. Credit is allowed for drums returned, the amount of credit depending on the condition and/or age of the drum. The total cost of drums supplied with cable purchased in 1980 amounted to £690,000 approximately.

The Stores Branch keeps a detailed record of each drum received. A procedure for periodic call-up to ensure the return of drums issued to the Engineering Branch is provided for. It was noted that at least 11,000 of the drums issued in the years 1977 to 1980 and having a value in excess of £0.5 million had not been returned to the suppliers for credit and I asked the Accounting Officer for his observations.

Revenue

44. A test examination of the accounts of postal, telegraph and telephone services was carried out and, subject to my observations in paragraph 45, I am satisfied with the results. The net yield of revenue for the years 1980 and 1979 is shown in the following statement:—

		1980	1979
		£	£
Postal Service	... ..	51,416,426	*30,854,944
Telegraph Service	... ..	10,227,406	*3,805,398
Telephone Service	... ..	138,795,772	*76,031,980
		<hr/> £200,439,604	<hr/> *£110,692,322

* As adjusted following the publication of my 1979 Report.

The telegraph and telephone revenue figures for 1980 include £6 million and £36 million, respectively, which, due to the postal strike, were not collected in 1979. £202.6 million was paid into the Exchequer during the year leaving a balance of £2,762 at 31 December 1980.

Sums amounting to £238,615 due for telephone services and £25,036 for telegraph (telex) services provided in previous years were written off as irrecoverable. I have made a test check of amounts written off with satisfactory results.

At 31 December 1980 £42.6 million was due from telephone subscribers including £1.9 million in respect of overdue accounts for ceased or disconnected lines.

Telephone Revenue—Disputed Metered Calls

45. In my previous report I referred to the granting of rebates of rental to telephone and telex subscribers consequent on the industrial action in the Engineering Branch in 1978.

The postal strike in 1979 caused complete suspension of the Department's quarterly billing process for telephone subscribers. When this

strike ended a single account which included all charges for the 2nd and 3rd quarters of 1979 was issued to each subscriber. Following the issue of these accounts the number of subscribers' queries concerning metered calls increased considerably and delays in the clearing of such queries led in turn to the accumulation of further arrears because, having queried an account, a subscriber generally withholds payment of that account and subsequent accounts. In an effort to reduce these arrears the Department granted special rebates in 1980 amounting to £100,000 to telephone subscribers. Similar problems arose in the case of telex subscribers where special rebates amounting to £3,500 were granted. As delay in resolving queries on accounts results in the collection of revenue being deferred and may give rise to bad debts, I have asked the Accounting Officer the reasons for the considerable delays in resolving such queries and the steps being taken to effect early clearance of queries still outstanding. I have also sought the Accounting Officer's observations on whether the present procedures for resolving subscribers' queries regarding metered calls should be reviewed in order to minimise delays.

Post Office Savings Bank

46. 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 of the Post Office Savings Bank for the year ended 31 December 1979 which had not been submitted to me for audit on the date of my previous report have since been submitted and the audit has been completed with satisfactory results. The accounts for the year ended 31 December 1980 were only submitted to me for audit on 29 July 1981 and the audit is not yet completed.

Vote 45.—Defence

Subhead P.—Naval Stores

47. A declaration of intent by the Department of Defence to place an order with Verolme Cork Dockyard Ltd. for the construction of two helicopter bearing patrol vessels was issued to that company on 10 December 1980, together with a payable order for £4.8 million, being a payment on account to be reckoned in due course as part of the first instalment on these vessels. Tenders were not sought and a formal contract for the construction of the vessels has not been entered into. The relevant departmental papers indicated that, in arranging with Verolme Cork Dockyard Ltd. for the construction of new vessels for the Naval Service, it is standard practice to sign a contract on completion of negotiations, covering, among other things, price and delivery terms, and to accompany the contract signing with an appropriate down payment. The Departmental papers also indicated that to depart from this practice by making a payment to the dockyard in the absence of any indication of a firm price and delivery schedule would weaken the Department's position in subsequent negotiations with the company. In these circumstances I asked the Accounting

Officer whether steps had been taken to ensure that the State had a preferential claim against the company in respect of the amount advanced, especially in the absence of a formal contract, and whether the letter of intent irrevocably committed the Department to place an order with the company irrespective of the cost, terms of contract or delivery date of the vessels. I also inquired when a formal contract was expected to be signed and how the amount advanced was calculated. Having regard to the established principle of Government accounting that payments from voted moneys may be made only in respect of fully matured liabilities I sought the observations of the Accounting Officer on the charging of this payment of £4.8 million to the Appropriation Account for 1980. I also inquired regarding the failure to seek competitive tenders.

The Accounting Officer informed me that the declaration of intent to place an order with Verolme Cork Dockyard Ltd. and the accompanying payable order were issued in accordance with a Government decision of 6 December, 1980, and Department of Finance oral sanction of 10 December, 1980. In seeking the sanction of the Minister for Finance for the payment, his Department referred especially to its assumption that the payment would be on such conditions as the Minister for Finance might consider appropriate to protect the public interest. The Department of Finance did not, however, prescribe any conditions to be attached to the payment but Verolme Cork Dockyard Ltd. had been informed in writing that the declaration of intent and the payment were made without prejudice to the Minister's negotiating position. He also informed me that it was anticipated that acceptable arrangements as regards price, contract terms and delivery dates would be negotiated with Verolme Cork Dockyard Ltd. and that the Department would have the benefit of the advice of Irish Shipping Ltd. in their negotiations. With regard to the signing of a formal contract he informed me that, as some technical aspects of the specifications, on which expert advice from external sources was necessary, had not yet been finalised, it was not possible at that stage to indicate definitely when a contract would be likely to be signed. He expected, however, that the required formalities would be completed within two or three months. He explained that the amount advanced was, in accordance with a Government decision of 30 July 1980, the maximum amount available under the appropriate provision of the Vote for Defence in 1980.

The Accounting Officer added that, having regard to the Government decision of 6 December, 1980, the question of seeking competitive tenders did not arise nor had it arisen in placing previous contracts with Verolme Cork Dockyard Ltd. for the construction of L.E. Aoife, L.E. Emer or L.E. Aisling.

Vote 47.—Foreign Affairs

Subhead B. 1—Travelling and Incidental Expenses

48. In the course of audit it was noted that a number of advances made for travelling and subsistence expenses had been outstanding

for long periods, some since December 1975, and I accordingly sought the observations of the Accounting Officer. He informed me that he had been aware for some time that an unsatisfactory situation existed in relation to imprest accounts. He attributed this to the shortage and rapid turnover of staff in the Accounts Branch and to difficulties in getting replies to correspondence and in getting claims from persons who are not officers of the Department. Moreover there had been transition problems in the changeover from manual to semi-automatic accounting. He added that as a result of increased staffing he had been able to assign staff virtually full time to the clearance of the long-standing balances. While some accounts could be cleared quickly, some of the older balances would require a considerable amount of investigation before they could be cleared. He explained that this would necessarily take some time and he undertook to advise me in due course of the progress made.

*Subhead E.—Cultural Relations with Other Countries Account
(Grant-in-Aid)*

49. In November 1978 the Minister for Foreign Affairs endorsed a recommendation of the Cultural Relations Committee to pay a grant of £10,000 from the Grant-in-Aid Fund for Cultural Relations towards the cost, then estimated at £100,000, of an Irish cultural festival, "A Sense of Ireland", to be held in London in February/March 1980. The remainder of the cost was expected to be met from commercial sponsorship and from admission charges and sales of catalogues. It became apparent in July 1979 that the cost of the festival, the scope of which had been expanded by the organising company, would be greater than estimated and further requests for financial assistance from the Exchequer were received. In August 1979 a guarantee against loss of £100,000 was approved by the Department of Finance subject to the condition that some method should be devised to monitor festival expenses and in October 1979 the guarantee was converted to an outright grant of £100,000. In January 1980 the organising company was provided by the Department of Foreign Affairs with a letter of introduction, indicating that the festival was receiving the full support, financial and otherwise, of the Irish Government through the Department of Foreign Affairs, that the directors of the company were known to the Department and that those with whom they dealt should have no doubts about their integrity or ability to fulfil their business engagements. The Department was subsequently legally advised that this letter could be held to be legally binding on the State, if not as a guarantee, then as a representation as to the financial standing and reliability of the company and its directors. Further financial assistance was later provided to the extent of £80,000 bringing the total assistance to July 1980 to £190,000. As the company was still in financial difficulties the Government agreed in September 1980 that funds should be provided to pay the outstanding liabilities on condition that a liquidator be appointed to wind up the company. Sums totalling £175,000 were accordingly paid for this purpose to the liquidator who was appointed on 25 September 1980. These sums brought the total financial assistance provided by the

State up to 31 December 1980 to £365,000 of which £295,000 was paid in the year under review and £70,000 in the previous year.

I sought information regarding:—

- (a) the arrangements made by the Department to monitor the operations of the company and its financial commitments and the effectiveness of the arrangements;
- (b) the circumstances in which the letter of introduction of 4 January 1980 was issued and the departmental control exercised over the issue of a letter of this kind, and
- (c) the provision of audited accounts of the company in respect of the period up to the date of appointment of the liquidator (audited accounts up to 5 April 1980 only appear to have been received.)

I also inquired as to when it was expected that the liquidator's final account would be completed and the additional amount to be paid from the Vote determined. In addition I asked for details of amounts provided in cash or in kind by State-sponsored bodies and other commercial sources and the amounts realised from admission charges and sales.

In a detailed reply the Accounting Officer outlined the efforts made by his Department and particularly by a special sub-committee of the Cultural Relations Committee to monitor the company's expenses. He stressed that, as the festival was a private initiative, the Department did not determine what commitments the company made. The directors made assumptions about the levels of expenses and commercial sponsorship which subsequently proved highly inaccurate. By the time it was made known to the Departments concerned that estimates were unreliable it was too late to make significant cutbacks without risking the success of the whole enterprise. A particular complicating feature was that commercial sponsorship, though inadequate in most instances, was linked with most of the main items in the festival, none of which could be cancelled without forfeiting the sponsorship as well.

In regard to the letter of introduction the Accounting Officer stated that the request for such a letter, vouching for the directors of the company, seemed reasonable, particularly in the light of the enthusiastic support for and endorsement of the festival publicly expressed by a number of Government Ministers. He informed me that it was unusual for the Department to issue a letter of this kind and that there was no precedent for the provision of a letter to sponsors of an artistic event. The attention of officers of his Department had since been drawn to the need for care in the issue of any letters of introduction to ensure that they do not have unintended legal or financial implications.

He also informed me that audited accounts up to the date of appointment of the liquidator had been received but that the liquidator was unable to indicate when he would have his final account completed. Negotiations about the sale of some of the Company's assets

were still in progress and, while the liquidator had been asked to have the liquidation completed as soon as possible in accordance with the wishes of the Government, he did not expect to have done so until the early autumn of 1981. He had estimated, however, that a further £55,000 would be required from State funds to clear the final deficit.

The Accounting Officer indicated that net receipts from admission charges were £52,214 and proceeds from sales of catalogues £14,409 and he furnished details of amounts provided by way of sponsorship in cash and in kind by State-sponsored bodies and other sources—£60,000 in sterling and £153,700 in Irish pounds of which some £70,000 came from the State-sponsored bodies. These figures are however, subject to confirmation when the final audited accounts become available.

Office of Public Works Suspense Account

50. The Office of Public Works is responsible for the construction, furnishing and maintenance of embassies and official residences abroad, the cost of such works, as authorised by that Office, being a final charge on the Vote for Public Works and Buildings. Some of the expenditure incurred abroad is met in the first instance from the Department of Foreign Affairs Embassy accounts and charged to a suspense account pending recovery from the Office of Public Works.

In the year under review it was noted that the balance in this suspense account at 31 July 1980 was of the order of £3.5 million, representing the amount not yet recovered from the Office of Public Works.

I sought the observations of the Accounting Officer regarding the considerable balance remaining unrecovered and I inquired as to the items included in the balance and whether all such items had been approved by the Office of Public Works. I also sought information regarding the procedures in operation for the regular review and clearance of this account.

The Accounting Officer has informed me that, of the balance of £3.5 million on the account, £1.3 million approximately had since been refunded by the Office of Public Works, claims representing £1.2 million had not yet been submitted to that Office for recoupment and approximately £1 million represented an accumulation over a number of years of items which, for a variety of reasons, the Office of Public Works had declined to accept as a charge on its Vote. Details of the items making up the £1 million were being compiled but this would take some time because of the number of items and the lengthy period involved.

The Accounting Officer cited as the main cause of the build-up of a large uncleared balance on this account staffing difficulties in the Accounts Branch. These arose from the inexperience of staff due to an unusually high rate of turnover. In addition it was necessary, because of understaffing for many years to concentrate on on-going work of a more urgent nature. He stated that in order to regularise the position he had assigned an additional officer to the Accounts Branch to accelerate the presentation of accounts to the Office of

Public Works, to identify details of the outstanding balance of £1 million and to arrange with the Office of Public Works for the clearance of the suspense account. He added that his Department was also arranging with that Office to establish new procedures for the balancing and regular clearance of accounts in the future.

Vote 49.—Social Welfare

51. As stated in paragraph 57 of my previous report I accepted estimated figures as representing the charges to a number of subheads of the 1979 Appropriation Account for this Vote because of the delay on the part of the Department of Posts and Telegraphs in furnishing monthly accounts of Social Assistance payments and Social Insurance benefit payments made by it as agent for the Department of Social Welfare. The estimated figures were accepted by me on the understanding that any adjustments subsequently found necessary would be made.

I have since been informed by the Accounting Officer that when the final accounts for 1979 were received from the Department of Posts and Telegraphs it transpired that the estimated charges had exceeded the actual charges by a total of £7,058,479 and this resulted in the net surplus to be surrendered, as shown in the 1979 Appropriation Account, being understated by that amount. It was agreed with the Department of Finance that this amount would be paid over to the Exchequer as an Exchequer Extra Receipt. As shown in this Account £7 million was paid over in the year under review and the balance of £58,479 was held in a suspense account at 31 December 1980 to be paid over in 1981.

52. In December 1980 the Accounting Officer informed me that the Department of Posts and Telegraphs had indicated that, because the large volume of arrears caused by the postal strike in 1979 and its aftermath had not been cleared, it would not be possible to supply all the monthly accounts for 1980 in time to enable his Department to finalise the 1980 Appropriation Account by the statutory date, 30 April 1981. Accordingly, there was no option but to use estimated expenditure figures for the following subheads:—

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 estimated figures as representing the charges for 1980 to these subheads, subject to any adjustments which may subsequently be found necessary.

53. In paragraph 58 of my previous report I drew attention to the fact that, 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. I also referred in that paragraph to the arrangements 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.

Imprests totalling £12.7 million approximately were issued to the Society by the Department of Posts and Telegraphs under these arrangements and instructions were given regarding the procedures to be followed by the Society when making payments to Social Welfare pensioners at its local branches.

As final reconciled accounts in respect of the Society's transactions covered by these arrangements have not yet been made available for audit I have asked the Accounting Officer for information regarding:—

- (a) the arrangements made to have detailed accounts furnished by the Society in respect of payments made out of the imprest moneys provided,
- (b) the checks to be carried out by the Department of Social Welfare and/or the Department of Posts and Telegraphs to establish the correctness of such accounts and to ensure the validity of all payments made by the Society, and
- (c) the present position regarding the furnishing of such accounts and the carrying out of such checks.

Social Insurance

54. I have been informed that 45 employers were prosecuted for failure to comply with the provisions of the Social Welfare Acts and convictions were secured in 38 cases.

55. I have been informed that 343 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 92 cases and that decrees in favour of the Minister for Social Welfare were obtained in all cases, the total amount of decrees being £75,714. A further 57 cases were disposed of when arrears totalling £19,323 were paid on issue of civil bills.

56. I have been informed that recorded overpayments of benefits from the Social Insurance Fund during 1980 amounted to some £773,930 and of that sum the Department attributed £250,250 to fraud or suspected fraud by claimants. 76 individuals were prosecuted for irregularly obtaining or attempting to obtain benefits and convictions were obtained in 75 cases. Overpayments of benefits from the Fund outstanding at 31 December 1980 were of the order of £2,530,604 compared with £2,065,000 at 31 December 1979.

Overpayments of Social Assistance

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

	£
Overpayments not disposed of at 1 January 1980	1,314,776
Overpayments recorded for recovery in 1980	547,596
	<hr/> 1,862,372
<i>Less</i>	£
Sums recovered in cash	111,463
Sums withheld from current entitlements	165,370
Amounts written off as irrecoverable	69,997
Amounts charged to losses (Subhead N)	26,892
	<hr/> 373,722
Overpayments not disposed of at 31 December 1980	<hr/> £1,488,650

22 individuals were prosecuted for irregularly obtaining or attempting to obtain assistance. Convictions were secured in all cases. Of the £547,596 recorded for recovery in 1980 the Department attributed £350,808 to fraud or suspected fraud by claimants.

Subhead K.—Miscellaneous Grants

Grant to Advisory Committee on the development, operation and monitoring of a programme of pilot schemes to combat poverty

58. A Committee was set up in 1974 to advise on the development, operation and monitoring of a programme of pilot schemes to combat poverty. The Committee received an annual grant from the Vote to enable it to carry out its functions and it was decided that its accounts would be audited by me. The Committee ceased to function with effect from 31 December 1980, and the Department of Finance directed that all necessary steps be taken to safeguard and secure all assets acquired out of public funds by or on behalf of the Committee so that they could be fully accounted for and, where appropriate, disposed of for the benefit of the Exchequer. The last account of the Committee received by me for audit was in respect of the year 1978.

I have inquired as to the steps being taken to comply with the direction of the Department of Finance and also as to the action being taken with regard to the preparation of the Committee's annual accounts for 1979 and 1980 and their submission for audit.

Suspense Accounts

59. Advances issued to Local Office Managers to meet Social Insurance payments and Social Assistance payments and advances made to outdoor staff of the Department to meet their travelling and subsistence expenses are charged to suspense accounts. It was noted that the total balances on these suspense accounts shown in the Vote records to be outstanding at 31 December 1980, £1,226,414 and £93,200, respectively, had not been reconciled with the balances shown on the individual accounts of the officers to whom the advances were made. As failure to reconcile such balances indicates a weakness in internal control procedures I sought the observations of the Accounting Officer on the matter and I inquired as to when such reconciliations were last effected.

Vote 52.—Energy

Subhead A.—Salaries, Wages and Allowances

60. I have communicated with the Accounting Officer regarding some apparent irregularities in the payment of overtime to an officer in the Geological Survey Office.

Subhead D.—Geological Survey Office—Equipment, Stores and Maintenance

61. Stores and equipment of considerable value are held by the Geological Survey Office and include motor vehicles, laboratory equipment, field equipment, spares and consumable stocks. In the course of audit it was noted that stock records or inventories were not being maintained by the Office in respect of these stores and equipment. Moreover, there was no evidence available that regular stock-taking was being carried out nor were there any approved control procedures for the receipt of items into or their issue out of stores. I accordingly sought the observations of the Accounting Officer on the matter.

He has informed me that, while all incoming goods are registered, he agreed that the position was not satisfactory and that improvements in the staffing position and in the storage facilities available would be necessary in order to ensure a satisfactory standard of recording and accounting for these stores. He stated that arrangements had been made, in consultation with the Department of the Public Service, to have an in-depth examination made of all aspects of the functions and organisation of the Office. Matters relating to the control of stores and equipment would come within the scope of this review so that any defects in that area can be rectified. He also stated that it was expected that problems arising from the present accommodation situation would be resolved when the Geological Survey Office took possession of a proposed new building.

Subhead N.—State Support for Avoca Mines Ltd.

62. I referred in paragraph 44 of my previous report to loans totalling £4,017,374 made to Avoca Mines Ltd. during 1979. These loans are repayable with interest over a period of four years and the initial repayment instalment was due on 31 December 1980. No such repayment had been received from the company at the date of this Report.

Further loans amounting to £1,089,639, were made to the company in 1980 to provide it with additional working capital and to enable it to purchase additional capital equipment. All the loans are secured by a charge over all the assets of the company.

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

31 July, 1981.

PUBLIC SERVICES
APPROPRIATION ACCOUNTS, 1980

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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	113,000	—	113,000	109,454	—	109,454	3,546	—	—	—	3,546	—	—	1
2	HOUSES OF THE OIREACTHAS AND THE EUROPEAN ASSEMBLY	5,502,000	13,000	5,489,000	5,339,222	13,176	5,326,046	162,778	—	176	—	162,954	200	179	2
3	DEPARTMENT OF THE TAOISEACH	4,645,000	47,500	4,597,500	4,247,012	7,698	4,239,314	397,988	—	—	39,802	358,186	—	—	3
4	CENTRAL STATISTICS OFFICE	5,223,000	150,000	5,073,000	4,405,052	99,722	4,305,330	817,948	—	—	50,278	767,670	—	—	4
5	AN CHOMHAIRLE EALAÍON	3,000,000	—	3,000,000	3,000,000	—	3,000,000	—	—	—	—	—	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE	8,941,500	126,500	8,815,000	8,898,688	138,685	8,760,003	42,812	—	12,185	—	54,997	—	—	6
7	COMPTROLLER AND AUDITOR GENERAL	783,500	115,500	668,000	743,269	118,654	624,615	40,231	—	3,154	—	43,385	—	—	7
8	OFFICE OF THE REVENUE COMMISSIONERS	51,685,040	4,526,040	47,159,000	50,319,708	4,840,563	45,479,145	1,365,332	—	314,523	—	1,679,855	—	—	8
9	PUBLIC WORKS AND BUILDINGS	61,349,000	9,524,000	51,825,000	61,298,946	10,116,662	51,182,284	50,054	—	592,662	—	642,716	—	—	9
10	STATE LABORATORY	621,000	17,000	604,000	613,180	18,686	594,494	7,820	—	1,686	—	9,506	—	—	10
11	SECRET SERVICE	35,000	—	35,000	34,329	—	34,329	671	—	—	—	671	—	—	11
12	OFFICE OF THE ATTORNEY GENERAL	2,110,000	14,000	2,096,000	2,089,611	21,033	2,068,578	20,389	—	7,033	—	27,422	—	—	12
13	OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS	582,010	10	582,000	547,121	5,945	541,176	34,889	—	5,935	—	40,824	—	—	13
14	MISCELLANEOUS EXPENSES	312,000	—	312,000	272,512	—	272,512	39,488	—	—	—	39,488	—	78,914	14
15	STATIONERY OFFICE	7,165,000	975,000	6,190,000	7,148,573	1,015,483	6,133,090	16,427	—	40,483	—	56,910	—	—	15
16	VALUATION AND ORDNANCE SURVEY	4,555,200	666,200	3,889,000	4,542,033	672,010	3,870,023	13,167	—	5,810	—	18,977	—	—	16
17	RATES ON GOVERNMENT PROPERTY	6,502,000	1,247,000	5,255,000	6,498,691	1,268,760	5,229,931	3,309	—	21,760	—	25,069	—	—	17
18	OFFICE OF THE MINISTER FOR THE PUBLIC SERVICE	5,900,000	1,060,000	4,840,000	5,818,669	1,092,474	4,726,195	81,331	—	32,474	—	113,805	—	—	18
19	CIVIL SERVICE COMMISSION	1,913,000	936,000	977,000	1,910,080	936,882	973,198	2,920	—	882	—	3,802	—	—	19
20	SUPERANNUATION AND RETIRED ALLOWANCES	26,836,000	3,906,000	22,930,000	26,957,839	3,971,484	22,986,355	—	121,839	65,484	—	—	—	—	20
21	AGRICULTURAL GRANTS	43,725,000	—	43,725,000	43,508,559	—	43,508,559	216,441	—	—	—	216,441	—	—	21
22	OFFICE OF THE MINISTER FOR JUSTICE	7,423,000	55,000	7,368,000	7,347,176	66,357	7,280,819	75,824	—	11,357	—	87,181	3,100	11,556	22
23	GARDA SÍOCHÁNA	119,585,700	1,534,700	118,051,000	116,673,988	1,637,593	115,036,395	2,911,712	—	102,893	—	3,014,605	—	—	23
24	PRISONS	25,045,500	260,500	24,785,000	24,502,715	223,372	24,279,343	542,785	—	—	37,128	505,657	—	—	24
25	COURTS	5,033,000	310,000	4,723,000	4,907,602	422,640	4,484,962	125,398	—	112,640	—	238,038	19,000	24,060	25
26	LAND REGISTRY AND REGISTRY OF DEEDS	3,384,000	—	3,384,000	3,295,176	—	3,295,176	88,824	—	—	—	88,824	‡2,700,000	‡2,652,633	26
27	CHARITABLE DONATIONS AND BEQUESTS	100,110	110	100,000	71,763	110	71,653	28,347	—	—	—	28,347	—	—	27
28	ENVIRONMENT	290,315,000	1,010,000	289,305,000	289,726,411	999,107	288,727,304	588,589	—	—	10,893	577,696	—	—	28
29	OFFICE OF THE MINISTER FOR EDUCATION	40,519,000	296,000	40,223,000	40,314,422	463,634	39,850,788	204,578	—	167,634	—	372,212	—	—	29
30	PRIMARY EDUCATION	205,251,000	1,061,000	204,190,000	203,033,508	1,140,387	201,893,121	2,217,492	—	79,387	—	2,296,879	—	—	30
31	SECONDARY EDUCATION	140,257,000	1,287,000	138,970,000	139,477,399	1,653,222	137,824,177	779,601	—	366,222	—	1,145,823	—	—	31
32	VOCATIONAL EDUCATION	90,331,000	2,332,000	87,999,000	90,314,217	2,343,799	87,970,418	16,783	—	11,799	—	28,582	—	—	32
33	RESIDENTIAL HOMES AND SPECIAL SCHOOLS	2,190,000	1,000	2,189,000	1,956,218	1,178	1,955,040	233,782	—	178	—	233,960	—	—	33
34	HIGHER EDUCATION	62,748,000	1,000	62,747,000	62,734,138	4,100	62,730,038	13,862	—	3,100	—	16,962	—	—	34
35	NATIONAL GALLERY	407,000	3,000	404,000	398,890	2,303	396,587	8,110	—	—	697	7,413	—	—	35
36	FISHERIES	17,840,640	138,640	17,702,000	17,638,165	171,327	17,466,838	202,475	—	32,687	—	235,162	—	—	36
37	FORESTRY	30,816,500	5,742,500	25,074,000	29,450,396	7,046,456	22,403,940	1,366,104	—	1,303,956	—	2,670,060	—	—	37
38	ROINN NA GAELTACHTA	10,855,010	20,000	10,835,010	10,481,558	23,911	10,457,647	373,452	—	3,911	—	377,363	—	5,529	38
39	AGRICULTURE	242,566,020	62,742,010	179,824,010	240,719,598	68,185,892	172,533,706	1,846,422	—	5,443,882	—	7,290,304	—	—	39
40	LANDS	12,667,000	1,960,000	10,707,000	12,548,295	1,918,043	10,630,252	118,705	—	—	41,957	76,748	—	—	40
41	LABOUR	42,785,000	2,440,990	40,344,010	42,251,684	2,643,657	39,608,027	533,316	—	202,667	—	735,983	—	—	41
42	INDUSTRY, COMMERCE AND TOURISM	234,349,310	1,975,310	232,374,000	233,385,994	2,056,826	231,329,168	963,316	—	81,516	—	1,044,832	—	—	42
43	TRANSPORT	97,540,510	7,020,510	90,520,000	96,866,436	8,011,392	88,855,044	674,074	—	990,882	—	1,664,956	—	—	43
44	POSTS AND TELEGRAPHS	399,846,000	138,716,000	261,130,000	399,840,693	141,549,007	258,291,686	5,307	—	2,833,007	—	2,838,314	19,900,000	21,095,841	44
45	DEFENCE	153,262,000	8,979,000	144,283,000	151,987,833	10,404,652	141,583,180	1,274,167	—	1,425,653	—	2,699,820	—	—	45
46	ARMY PENSIONS	24,147,778	709,778	23,438,000	23,093,555	765,272	22,328,283	1,054,223	—	55,494	—	1,109,717	—	—	46
47	FOREIGN AFFAIRS	12,452,000	1,100,000	11,352,000	12,209,151	1,155,726	11,053,425	242,849	—	55,726	—	298,575	—	—	47
48	INTERNATIONAL CO-OPERATION	8,819,010	—	8,819,010	8,780,119	—	8,780,119	38,891	—	—	—	38,891	—	39,745	48
49	SOCIAL WELFARE	510,771,720	17,536,720	493,235,000	505,888,612	17,542,580	488,346,032	4,883,108	—	5,860	—	4,888,968	—	7,000,000	49
50	HEALTH	721,011,000	52,800,000	668,211,000	720,819,430	54,617,377	666,202,053	191,570	—	1,817,377	—	2,008,947	—	—	50
51	EMPLOYMENT GUARANTEE FUND	7,000,000	—	7,000,000	7,000,000	—	7,000,000	—	—	—	—	—	—	—	51
52	ENERGY	12,014,010	3,749,000	8,265,010	10,078,344	4,376,824	5,701,520	1,935,666	—	627,824	—	2,563,490	—	73,059	52
53	REMUNERATION	5,601,000	—	5,601,000	5,601,000	—	5,601,000	—	—	—	—	—	—	—	53
	TOTAL£	3,778,432,068	337,105,518	3,441,326,550	3,751,697,034	353,764,662	3,397,932,372	26,856,873	121,839	16,839,899	180,755		22,622,300	30,981,516	

*£56,355 deficit to be voted, subject to sanction of Dáil Éireann to application of surplus Appropriations in Aid towards meeting excess expenditure.

†Land Registry Fees (stamps and cash).

‡Land Registry and Registry of Deeds Fees (cash only).

TOTAL AMOUNT TO BE SURRENDERED £ 43,450,533

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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
	£	£	£	£
Travelling and Incidental Expenses				
Original	£13,000			
Supplementary	2,000			
	15,000	13,813	1,187	
Post Office Services				
Original	£9,000			
Supplementary	5,000			
	13,000	14,013		1,013
Total				
Original	£103,000			
Supplementary	10,000			
	113,000	109,454	4,546	1,013

Surplus to be surrendered £3,546

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A sum of £2,000 was received from the Vote for Remuneration (No. 53).

The saving was due to expenditure in respect of the State visit by an Uachtarán to Tanzania and Bahrain being less than expected.

Due to the industrial dispute in the Department of Posts and Telegraphs certain telephone accounts for 1979 were not furnished until 1980.

EXTRA REMUNERATION

Six officers received allowances for higher duties.

NOTE

The Account of another Vote includes expenditure of approximately £66 in respect of remuneration of an officer lent, without repayment, to the President's Establishment.

TOMÁS F. ÓCÓFAIGH,

Accounting Officer.

DEPARTMENT OF FINANCE,
10 Aibreán, 1981.

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,

Att-Reachtaire Cuntas agus Clair.

PRESIDENT'S ESTABLISHMENT

Vote 1

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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				
<i>Original</i> £82,000				
<i>Supplementary</i> 3,000				
	85,000	81,628	3,372	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £13,000				
<i>Supplementary</i> 2,000				
	15,000	13,813	1,187	—
C.—Post Office Services				
<i>Original</i> £8,000				
<i>Supplementary</i> 5,000				
	13,000	14,013	—	1,013
TOTAL				
<i>Original</i> £103,000				
<i>Supplementary</i> 10,000				
£	113,000	109,454	4,559	1,013
Surplus to be surrendered <u>£3,546</u>				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £2,000 was received from the Vote for Remuneration (No. 53).
- B.—The saving was due to expenses in respect of the State visit by an tUachtarán to Tanzania and Bahrain being less than expected.
- C.—Due to the industrial dispute in the Department of Posts and Telegraphs certain telephone accounts for 1979 were not furnished until 1980.

EXTRA REMUNERATION

Six officers received allowances for higher duties.

NOTE

The Account of another Vote includes expenditure of approximately £66 in respect of remuneration of an officer lent, without repayment, to the President's Establishment.

TOMÁS F. Ó COFAIGH,
Accounting Officer.

DEPARTMENT OF FINANCE,
10 Aibreán, 1981.

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.

HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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
	£	£	£	£
DÁIL ÉIREANN				
A.—Salaries of holders of certain Appointed Offices and Allowances of Comhaltai				
<i>Original</i> £1,630,000				
<i>Supplementary</i> 10,000				
	1,640,000	1,638,111	1,889	—
B.1.—Payment in respect of secretarial assistance for Comhaltai who are not office-holders				
<i>Original</i> £84,000				
<i>Supplementary</i> 68,000				
	152,000	148,524	3,476	—
B.2.—Travelling Expenses of Comhaltai				
<i>Original</i> £350,000				
<i>Supplementary</i> 75,000				
	425,000	425,842	—	842
SEANAD ÉIREANN				
C.—Salaries of holders of certain Appointed Offices and Allowances of Seanadóirí	375,000	373,631	1,369	—
D.—Travelling Expenses of Seanadóirí				
<i>Original</i> £116,210				
<i>Supplementary</i> 25,000				
	141,210	130,959	10,251	—
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas				
<i>Original</i> £1,185,000				
<i>Supplementary</i> 56,000				
	1,241,000	1,213,399	27,601	—
F.1.—Post Office Services				
<i>Original</i> £417,330				
<i>Supplementary</i> 15,000				
	432,330	430,603	1,727	—
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas	37,500	36,701	799	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.3.—Office Machinery and other Office Supplies				
<i>Original</i> £21,000				
<i>Supplementary</i> 65,000				
	86,000	70,419	15,581	—
F.4.—Entertainment Expenses of Delegation to European Parliament ...	700	—	700	—
F.5.—Expenses of Delegates to the Council of Europe	35,000	37,632	—	2,632
G.—Cumann Parlaiminteach na hÉireann — Inter-Parliamentary Activities (Grant-in-Aid)	26,250	26,250	—	—
H.—Expenses of the Restaurant (Grant-in-Aid)	205,000	195,000	10,000	—
I.—Allowances to or in respect of certain Former Members of the Houses of the Oireachtas	11,000	11,947	—	947
J.—Ciste Pinsean Thithe an Oireachtais (Comhaltaí) (Grant-in-Aid) ...	480,000	396,900	83,100	—
K.—Witnesses' Expenses	10	2	8	—
L.—Consultancy Services for Joint Committee on State Sponsored Bodies	50,000	39,737	10,263	—
EUROPEAN ASSEMBLY				
M.—Allowances to the Irish Representatives in the Assembly of the European Communities				
<i>Original</i> £163,000				
<i>Supplementary</i> 1,000				
	164,000	163,565	435	—
GROSS TOTAL				
<i>Original</i> £5,187,000				
<i>Supplementary</i> 315,000				
	£ 5,502,000	5,339,222	167,199	4,421
			Surplus of Gross Estimate over Expenditure £162,778	
	Estimated	Realised	Surplus of Appropriations in Aid realised £176	
	13,000	13,176		
Deduct—				
N.—Appropriations in Aid				
NET TOTAL			Total Surplus to be surrendered £162,954	
<i>Original</i> £5,174,000				
<i>Supplementary</i> 315,000				
	£ 5,489,000	5,326,046		

Vote 2

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Receipts from sales of souvenir postcards of Leinster House	£ 179
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- D.—Certain claims for travelling expenses of Seanadóirí were not received in time for payment in the year of account.
- F.3.—Fewer machines than anticipated were purchased because of staff recruitment difficulties.
- F.4.—No proposals were received for the expenditure of this provision.
- F.5.—The excess was due to increases in air-fares.
- I.—The excess was due to new cases coming into payment in 1980 and payment of arrears due to pay increases being higher than expected.
- J.—The saving arose because the second phase of the Devlin Award was not paid in the year of account.
- L.—The saving was mainly due to a delay in completing two consultancy assignments and to the fact that the cost of one other consultancy assignment was less than anticipated.

EXTRA REMUNERATION

Four officers received sums ranging from £575 to £2,229 for performing higher duties. Seventeen officers received *ex-gratia* payments ranging from £210 to £315 for extra attendance. Three officers received allowances ranging from £250 to £490 in respect of duties as delegates at meetings abroad.

Two ushers received amounts of £1,190 and £1,354 respectively from Vote 44 for services as night telephonists. The following payments were made in respect of overtime:— sums ranging from £204 to £2,390 to the Captain of the Guard, the Head Usher, one Stationery Clerk, one Paperkeeper, five Clerical Assistants, sixteen Messengers and two Service Attendants.

The total expenditure on overtime during the year was £27,176. The total number of officers who received extra remuneration was one hundred and fifty-seven.

NOTES

The Account of another Vote includes expenditure of £8,175 in respect of the remuneration of staff lent, without repayment, to the Houses of the Oireachtas and the European Assembly.

The Account includes expenditure of £1,831 in respect of an officer on loan, without repayment, to another Department.

M. J. HEALY,
Accounting Officer.

HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY,
30 Aibreán, 1981.

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, 1980, compared with the sum granted, for the salaries and expenses of the Department of the Taoiseach, 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 ...	883,000	857,288	25,712	—
A.2.—Consultancy Services	70,000	24,200	45,800	—
B.—Travelling and Incidental Expenses ...	152,500	192,077	—	39,577
C.—Post Office Services	43,000	44,344	—	1,344
D.—Information and Public Relations Services	6,500	3,471	3,029	—
E.—Pearse Commemoration Projects ...	60,000	54,307	5,693	—
F.—National Economic and Social Council (Grant-in-Aid)				
<i>Original</i> £208,000				
<i>Supplementary</i> 82,000				
	290,000	290,000	—	—
G.—National Board for Science and Technology (Grant-in-Aid)				
<i>Original</i> £1,690,000				
<i>Supplementary</i> 835,000				
	2,525,000	2,525,000	—	—
H.—International Organisations ...	540,000	189,031	350,969	—
J.—Study of the Impact of Micro-Electronic Technology (Grant-in-Aid)				
<i>Original</i> Nil				
<i>Supplementary</i> £65,000				
	65,000	65,000	—	—
K.—National Concert Hall (Grant-in-Aid)				
<i>Original</i> Nil				
<i>Supplementary</i> £10,000				
	10,000	2,294	7,706	—
GROSS TOTAL				
<i>Original</i> £3,653,000				
<i>Supplementary</i> 992,000				
	£ 4,645,000	4,247,012	438,909	40,921
			Surplus of Gross Estimate over Expenditure £397,988	
Deduct—	Estimated	Realised		
I.—Appropriations in Aid				
<i>Original</i> £15,000				
<i>Supplementary</i> 32,500				
	47,500	7,698		Deficiency in Appropriations in Aid realised £39,802
NET TOTAL				
<i>Original</i> £3,638,000				
<i>Supplementary</i> 959,500				
	£ 4,597,500	4,239,314		Net Surplus to be surrendered £358,186

Vote 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The sum of £36,000 was received from the Vote for Remuneration (No. 53).
- A.2.—The saving arose due to the delay in receipt of an account for a survey undertaken and to the delay in commissioning of other consultancy studies.
- B.—Expenditure on travelling and subsistence was greater than anticipated due to an increased level of travelling during the year and to the payment of the costs of the former Taoiseach's November 1979 visit to the USA.
- D.—Expenditure on Public Relations Services was less than anticipated.
- E.—This subhead necessarily contained a contingency element.
- H.—The saving was due to France's non-ratification of the convention of the European Space Agency, which resulted in Ireland paying only a flat-rate subscription and not one based on a GNP basis.
- K.—The saving arose due to a delay in appointment of the Board of Management.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Recoupment of certain travelling expenses and subsistence allowances		5,000	7,698
2. Recoupment of salaries, etc., of officers on secondment		10,000	—
3. EEC contribution towards the cost of the study of the Impact of Micro-electronic Technology			
	<i>Original</i>	Nil	
	<i>Supplementary</i>	£32,500	
		<u>32,500</u>	<u>—</u>
TOTAL			
	<i>Original</i>	£15,000	
	<i>Supplementary</i>	32,500	
		<u>£47,500</u>	<u>£7,698</u>

- EEC refunds were greater than estimated.
- Recoupment of salaries of staff on loan to the National Economic and Social Council was not received in time for lodgement in the year of account.
- The EEC contribution towards the cost of the study of the Impact of Micro-electronic Technology was not received by the end of the year of account.

EXTRA REMUNERATION

Three officers received allowances of £306, £478 and £502 respectively for duties as delegates at meetings abroad. Three officers received sums ranging from £223 to £248 for Machine Duties. Twenty-seven officers received sums varying from £205 to £2,163 for performance of overtime.

The total expenditure on overtime was £18,388 and the total number of officers who received extra remuneration was eighty-eight.

NOTES

The Account includes a sum of £3,440 spent on the purchase of gifts for presentation by the Taoiseach and by the former Taoiseach (Mr. S. Ó Loinsigh) to dignitaries.

The Accounts of other Votes include expenditure of £2,518 in respect of officers on loan, without repayment, to the Department of the Taoiseach.

This Account includes expenditure of £191 in respect of an officer on loan to another Department without repayment.

The account of the Vote of the Office of the Minister for Finance (No. 6) includes expenditure of £310,000 in respect of the National Board for Science and Technology (Grant-in-Aid) prior to the 12th February, 1980, when provision was transferred to this Vote.

NOEL WHELAN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
24 Aibreán, 1981.

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.

Appropriation in Aid	
Realised	Estimated
£	£
26,102	143,000
23,617	2,000
129,723	150,000

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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 ...	£ 3,297,000	£ 2,846,704	£ 450,296	£ —
B.1.—Travelling and Incidental Expenses	106,000	120,521	—	14,521
B.2.—Office Machinery and other Office Supplies	95,000	111,284	—	16,284
C.—Post Office Services	117,000	146,100	—	29,100
D.—Collection of Statistics	1,608,000	1,180,443	427,557	—
GROSS TOTAL	£ 5,223,000	4,405,052	877,853	59,905
			Surplus of Gross Estimate over Expenditure £817,948	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised £50,278	
E.—Appropriations in Aid	150,000	99,722		
NET TOTAL	£ 5,073,000	4,305,330	Net Surplus to be surrendered £767,670	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving was due mainly to unfilled vacancies and a delay in introducing a proposed reorganisation and expansion scheme.
- B.1.—The excess was on staff travelling expenses which were more than expected.
- B.2.—The excess was due to the replacement of unserviceable office machines.
- C.—The excess was due to the payment of certain 1979 telephone accounts which were not received until 1980.
- D.—The saving arose mainly because the expenses of field work on agricultural statistics and on preparatory work for the 1981 Census of Population were less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. European Economic Community receipts	145,000	76,105
2. Miscellaneous	5,000	23,617
	<u>£150,000</u>	<u>£99,722</u>

1. The reduction was due to the payment by the EEC late in 1979 of fees which had not been expected until early in 1980.
2. Receipts in respect of statistical information supplied are difficult to estimate accurately. Sums totalling £15,817 were recovered in respect of two officers on loan to the Higher Education Authority and the National Board for Science and Technology.

EXTRA REMUNERATION

Nine officers received allowances ranging from £207 to £544 in respect of duties as delegates at meetings abroad.

One Assistant Principal, eight Executive Officers, fifteen Clerical Officers, and one Clerical Assistant received allowances ranging from £217 to £623 for special and higher duties.

Sixty-seven officers received sums varying from £205 to £1,293 for performance of overtime.

The total expenditure on overtime was £48,815.

One hundred and fifty-eight officers received a total of £5,416 for task work. One hundred and sixteen of these officers also received overtime.

The total number of officers who received extra remuneration was five hundred and nine.

NOTE

This Account includes expenditure of £9,353 in respect of one officer on loan, without repayment, to another Department.

THOMAS P. LINEHAN,
Accounting Officer.

CENTRAL STATISTICS OFFICE,
29 Aibreán, 1981.

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 MACGEARAILT,
Ard-Reachtair Cuntas agus Ciste.

Vote 5

AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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>	£2,700,000			
<i>Supplementary</i>	300,000			
	£ 3,000,000	3,000,000	—	—

NOEL WHELAN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
10 Márta, 1981.

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

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Cste.

ACCOUNT of the sum expended, in the year ended 31st December, 1980, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Finance, including the Paymaster-General's Office, and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £3,779,000				
<i>Supplementary</i> 274,000				
	4,053,000	3,977,949	75,051	—
A.2.—Consultancy Services				
<i>Original</i> £126,000				
<i>Less Supplementary</i> 39,500				
	86,500	55,866	30,634	—
B.1.—Travelling and Incidental Expenses	276,000	259,364	16,636	—
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £114,000				
<i>Supplementary</i> 16,000				
	130,000	126,515	3,485	—
C.—Post Office Services				
<i>Original</i> £1,099,500				
<i>Supplementary</i> 52,000				
	1,151,500	1,155,338	—	3,838
D.—Management of Government Stocks	1,385,000	1,482,824	—	97,824
E.—Economic and Social Research Institute (Grant-in-Aid)				
<i>Original</i> £706,000				
<i>Supplementary</i> 24,500				
	730,500	730,500	—	—
F.—National Savings Committee ...	78,000	82,496	—	4,496
G.—Grants for County Development Work	171,000	162,972	8,028	—
H.1.—Payment to Special Regional Development Fund (Grant-in-Aid) ...	400,000	400,000	—	—
H.2.—Management Expenses of Loans Advanced from Special Regional Development Fund	10,000	9,625	375	—
I.—National Board for Science and Technology (Grant-in-Aid)	310,000	310,000	—	—
K.—Commission on Taxation				
<i>Original</i> Nil				
<i>Supplementary</i> £60,000				
	60,000	45,239	14,761	—

Vote 6

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Payment to Special Border Areas Programme Fund (Grant-in-Aid)				
<i>Original</i>				
<i>Supplementary</i>	Nil			
	100,000	100,000	—	—
GROSS TOTAL				
<i>Original</i>	£8,454,500			
<i>Supplementary</i>	487,000			
	£ 8,941,500	8,898,688	148,970	106,158
			Surplus of Gross Estimate over Expenditure	
			£42,812	
Deduct—	Estimated	Realised		
J.—Appropriations in Aid			Surplus of Appropriations in Aid realised	
<i>Original</i>	£56,500		£12,185	
<i>Supplementary</i>	70,000			
	126,500	138,685		
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i>	£8,398,000		£54,997	
<i>Supplementary</i>	417,000			
	£ 8,815,000	8,760,003		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Expected expenditure was overestimated due to uncertainty following the transfer of functions from the former Department of Economic Planning and Development.
- B.1.—The saving was due partly to adherence to the 1980 budget commitment to minimise expenditure on foreign travel and partly to uncertainty following the transfer of the functions of the former Department of Economic Planning and Development.
- D.—The excess arose because of a higher level of borrowing than had been provided for originally.
- F.—The excess arose mainly from a backdated pay award to savings organisers and implementation of the first phase of the 1980 National Understanding.
- K.—The Commission was established in March, 1980, and it was not possible to estimate expenditure with accuracy.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recoupment of salaries, etc., of officers on secondment		
<i>Original</i>	£16,500	
<i>Supplementary</i>	70,000	
	86,500	86,632

Vote 6

	Estimated	Realised
	£	£
2. Recoupment of certain travelling expenses and subsistence allowances from the EEC, etc.	40,000	51,807
3. Miscellaneous	—	246
TOTAL		
Original	£56,500	
Supplementary	70,000	
	£126,500	£138,685

2. Receipts were greater than anticipated.

EXTRA REMUNERATION

Twenty-four officers received allowances ranging from £220 to £978 in respect of duties as delegates at meetings abroad.

Fourteen officers received sums varying from £469 to £2,992 for performance of higher duties and one officer received a sum of £298 for computer programming duties.

Two officers received gratuities of £800 and £1,000, respectively, for extra attendance.

One hundred and thirty-six officers received sums varying from £203 to £3,228 for performance of overtime.

The total expenditure on overtime was £118,710.

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

NOTES

A sum of £9,620 was charged to Subhead A.1 in respect of the salary of the Secretary of the Savings Committee.

Payments of £7,500 and £700, respectively, were made from Subhead B.1 to two officers in settlement of claims for personal injuries sustained during the course of duty (F/Per/307 and F/Per/807).

This Account includes expenditure of £310,000 in respect of the National Board for Science and Technology (Grant-in-Aid) (Subhead I) to 12 February, 1980, when provision for this subhead was transferred to the Department of the Taoiseach (Vote No. 3).

The Account of another Vote includes expenditure of £3,624 in respect of staff on loan without repayment to this Office.

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, 1980

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1980
		£
National Savings Committee	1955-56	647,486
Commission on Taxation	1980	45,239

TOMÁS F. Ó COFAIGH,
Accounting Officer.

DEPARTMENT OF FINANCE,
29 Aibreán, 1981.

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 the Accounts are correct.

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste.

Vote 6

SPECIAL BORDER AREAS PROGRAMME FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1980

Grant-in-Aid, 1980 (Subhead L)	£	100,000
Expenditure on project administered by the Department of the Taoiseach		100,000
Balance at 31st December, 1980		Nil

Note: The Department of the Taoiseach was responsible for the expenditure of £100,000 being a grant paid to the Arts Council towards the cost of the development of the Tyrone Guthrie Centre at Annamakerrig, Co. Monaghan.

TOMÁS F. Ó COFAIGH,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th April 1981.

SPECIAL REGIONAL DEVELOPMENT FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31 DECEMBER, 1980

RECEIPTS		PAYMENTS	
	£		£
Balance at 1 January, 1980 ...	251,232	Grants (see schedule)	552,203
Vote 6 — Subhead H.1. Grant-in-Aid	400,000		
Principal repaid	21,423		
Interest paid	15,719	Balance at 31 December, 1980 ...	136,171
	£688,374		£688,374

NOTES

1. Three companies in respect of which repayable advances of £50,567 were outstanding at 31 December, 1980 are in receivership or liquidation.
2. The sum of £7,196 which was carried forward from 1979 in respect of outstanding loans made to Slieve Bawn Co-operative Society, contained a sum of £2,003 in interest, which had been capitalised in 1973. This sum, together with accumulated interest due on all advances made to the Society, was written off, having regard to the Society's financial position and on the recommendation of the Industrial Credit Company Ltd., which managed the advances on behalf of the Minister. The outstanding principal of £5,193 has been repaid.
3. A sum of £11,429 the outstanding balance due on a loan of £20,000 made to Shantan Limited in 1971, being irrecoverable on the winding-up of the Company, was written off.
4. In addition to the grant-in-aid, a further £300,000 was received by the Fund from the Employment Guarantee Fund in 1980, of which £267,125 was expended leaving a balance of £32,875. Details of this expenditure are shown in the account of the Employment Guarantee Fund.

TOMÁS F. Ó COFAIGH,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th April, 1980.

GRANTS

	£
G.E.M. Oils Limited, Regaskin, Co. Cavan	30,222
Ron Tidy, Drumahurk, Co. Cavan	3,000
Doonbeg Fishing Development Association, Doonbeg, Co. Clare	16
Comhar Conradh na Boirne, Burren Display Centre, Kilfenora, Co. Clare	3,938
Mabro Products Limited, Kilmihil, Co. Clare	5,549
McLysaght's Nurseries Limited, Raheen, Tuamgraney, Co. Clare	12,544
Shannon Nurseries Limited, Tuamgraney, Co. Clare	34,664
Donegal County Council (a)	11,606
Drimarone Community Co-operative Society Limited, Letterbarrow P.O., Co. Donegal	2,000
MSS (Seamus Ó Raghallaigh) Dunfanaghy, Co. Donegal	1,800
North Donegal Co-operative Enterprises Limited, Legnahorey, Coolboy P.O., Letterkenny, Co. Donegal	5,250
Tirconaill Co-operative Agricultural Society Limited, Newtowncunningham, Co. Donegal	32,824
B. & H. Enterprises Limited, Ballinasloe, Co. Galway	56,281
East Galway Co-operative Society Limited, Gort, Co. Galway	3,000
Mid-West Farmers' Co-operative Limited, Kilconnell, Ballinasloe, Co. Galway	70,035
M. F. Barrett and Sons Limited, Bridge Road, Listowel, Co. Kerry	11,298
Robert Stack, Doon, Ballybunion, Co. Kerry	16,200
Iveragh Co-operative Society Limited, Cahirciveen, Co. Kerry	4,902
Albert O'Hagan, Foxfield, Manorhamilton, Co. Leitrim	961
William Duignan and Sons, Farnaught, Aughamore, Co. Leitrim	8,644
Leitrim County Development Team (b)	472
Longford County Council (c)	25,611
Dooagh Sheepbreeders Association, Achill, Co. Mayo	1,015
Gnotobiotics (Ireland) Limited, Castlebar, Co. Mayo	15,545
Mayo County Council (a)	68,410
Killala Turf Co-operative Society Limited, Killala, Co. Mayo	19,110
Killala Community Council, Killala, Co. Mayo	1,440
Promotional Films, c/o AIB, Castlebar, Co. Mayo	2,500
Michael and Joseph O'Donnell, Mail Coach Road, Sligo	2,081
R. B. J. Secretarial Services, Sligo	2,500
Brendan Murphy, Laurence Cove, Bere Island, Co. Cork	4,875
Shannon Ferry Limited, Kilrush, Co. Clare	594
Miscellaneous Small Grants	93,316
	<hr/>
	£552,203

(a) Payments towards demountable factory buildings.

(b) Payments towards cost of Promotional Campaign in Great Britain.

(c) Payment towards Cluster Unit Project.

REPAYABLE ADVANCES OUTSTANDING AT 31 DECEMBER, 1980

	£
Dooley-Artom Engineering Limited, Galway	4,723
Portumna Packers Co-operative Limited, Portumna, Co. Galway	8,500
Cyril Cullen Limited, Carrick-on-Shannon, Co. Leitrim	4,049
Ballybay Tanners Limited, Ballybay, Co. Monaghan	25,093
Irish Farmhouse Preserves Limited, Newbliss, Co. Monaghan	9,000
Athlone Furniture Company Limited, Athlone, Co. Roscommon	36,844
Porcelain Products Limited, Drumcollogher, Co. Limerick	2,088
	<hr/>
	£90,297

Vote 7

COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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 ...	£ 735,000	£ 692,200	£ 42,800	£ —
B.—Travelling and Incidental Expenses ...	44,500	47,159	—	2,659
C.—Post Office Services	4,000	3,910	90	—
GROSS TOTAL	£ 783,500	743,269	42,890	2,659
			Surplus of Gross Estimate over Expenditure £40,231	
	Estimated	Realised	Surplus of Appropriations in Aid realised £3,154	
D.—Appropriations in Aid	115,500	118,654	Total Surplus to be surrendered £43,385	
NET TOTAL	£ 668,000	624,615		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving arose mainly from unfilled vacancies (£26,000) and appointments of staff at lower salary points consequent on retirements and transfers (£15,000).
- B.—Excess arose from increased rates of travel and subsistence (£4,000) and extra cost of incidental expenses (£1,000) offset by non-attendance at an international conference abroad (£2,500).

P. L. MAC DOMHNAILL,
Accounting Officer.

23rd April, 1981.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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 ...	44,226,000	41,698,073	2,527,927	—
A.2.—Consultancy Services	1,000	1,000	—	—
B.1.—Travelling and Incidental Expenses	1,149,700	2,087,278	—	937,578
B.2.—Office Machinery and other Office Supplies	2,227,000	2,018,009	208,991	—
C.—Post Office Services	3,229,830	3,516,132	—	286,302
D.—Machinery and Equipment for Security Printing and Stamping ...	309,900	361,454	—	51,554
E.—Motor Vehicles	250,000	263,129	—	13,129
F.—Law Charges, Fees and Rewards ...	175,000	224,051	—	49,051
G.—Compensation and Losses	10	5,188	—	5,178
H.—Expenses in connection with International Organisations	116,600	145,394	—	28,794
GROSS TOTAL	£ 51,685,040	50,319,708	2,736,918	1,371,586
			Surplus of Gross Estimate over Expenditure £1,365,332	
	Estimated	Realised	Surplus of Appropriations in Aid realised £314,523	
Deduct— I.—Appropriations in Aid	4,526,040	4,840,563		
NET TOTAL	£ 47,159,000	45,479,145	Total Surplus to be surrendered £1,679,855	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Saving was due mainly to staff vacancies and to staff changes involving appointments at lower points in salary scales.
- B.1.—Excess was due mainly to increases in the extent and cost of travelling, subsistence and removals and to increased expenditure on contract cleaning, uniforms, revenue instruments and advertisements particularly in relation to the intensive P.A.Y.E./P.R.S.I. publicity campaign. Charges to this subhead include *ex-gratia* payments amounting to £139 as compensation for personal property damaged or lost in the course of employment (E.109/4/41).
- B.2.—Saving was due mainly to postponement of expenditure on magnetic tape drives and on the communications network in the computer area. The saving was partly offset by expenditure on mailing and photo-copying equipment being greater than anticipated.

Vote 8

- C.—Excess was due mainly to the payment in 1980 of telephone accounts proper to 1979 received late due to the post office strike, and to increased costs and expansion.
- D.—Excess was due mainly to increased expenditure on stamps printed commercially and to expenditure on seals, dies, plates and repairs being greater than anticipated. The excess was partly offset by the decision not to proceed with the proposed purchase of a new photogravure machine.
- E.—Excess was due mainly to the payment in 1980 for vehicles ordered but not supplied in 1979 due to the post office strike. The excess was partly offset by reduced expenditure on radio telephones and on repairs.
- F.—Excess was due mainly to expenditure on seizure rewards, carriage and storage of seizure, on travelling, subsistence and allowances for members of the Investigation Branch, Customs and Excise, on travelling and subsistence in connection with court cases, on costs against the Department and on Counsels' fees being greater than anticipated. The excess was partly offset by expenditure on the legal enforcement of collection of arrears of taxes and expenditure on Garda rewards and travelling in connection with illicit distillation being less than anticipated.
- G.—Compensation amounting to £5,000 was paid in one case involving personal injury while on official duty; £138 in one case in respect of an accident involving an official car and £50 in one case involving the loss of a radio held in official custody.
- H.—Excess was due mainly to the extent and cost of travelling being greater than anticipated.

APPROPRIATIONS IN AID

	Estimated	Revised
	£	£
1. Receipts for services relating to pay-related Social Insurance Scheme	3,530,000	3,530,000
2. Receipts for printing services relating to Social Insurance ...	64,500	64,500
3. Receipts for printing services relating to Post Office	257,000	308,589
4. Moneys received for special attendance of officers	185,000	194,677
5. Fines, forfeitures, law costs recovered	310,000	465,266
6. Proceeds of customs sales	80,000	115,177
7. Miscellaneous	99,540	162,354
	<u>£4,526,040</u>	<u>£4,840,563</u>

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

	£
Refund of travelling expenses of officers by the Commission of the EEC ...	73,433
Sale of official cars	7,706
Statistical returns	5,207
Bill of entry receipts	4,429

	£
Test bets	1,224
Merchant shipping fees	840
Rent of official premises	595
Scrivenery fees	207
Unclassified items	68,713
	<u>£162,354</u>

EXTRA REMUNERATION

Twenty members of the Customs and Excise staff received allowances varying from £489 to £961 while engaged on investigation duty.

One thousand one hundred and eighty members of the Customs and Excise staff, one thousand four hundred and two members of the Taxes staff, nine hundred and twenty-five members of the General Service staff and fifty-four members of the Stamping Branch staff received amounts varying from £201 to £6,760 in respect of overtime, allowances and/or rewards for the detection of smuggling or other revenue evasions etc.

The total amount in respect of overtime was £3,549,795 and the total number of staff engaged on overtime was five thousand one hundred and fifty-four.

Two Higher Executive Officers received allowances of £271 and £631 respectively for performing higher duties. Ten Executive Officers received allowances varying from £275 to £1,030 for performing higher duties. Six Clerical Officers received allowances varying from £409 to £754 for performing higher duties. One Legal Clerk received an allowance of £653 for performing higher duties. One Foreman Printer received an allowance of £680 for performing higher duties. One Departmental Clerical Assistant in Taxes received an allowance of £1,221 for performing higher duties. One Key-Punch Operator received an allowance of £254 for performing higher duties. One Executive Officer received an allowance of £976 for performing extra duties. One Clerical Officer received an allowance of £229 for performing extra duties. One temporary Male Clerk received an allowance of £225 for performing extra duties. Six Clerical Assistants received allowances varying from £395 to £621 for performing extra duties. One Messenger received a gratuity of £250 for performing extra duties.

NOTE

This Account includes expenditure of £20,516 in respect of staff on loan, without repayment, to other Departments; £27,916 in respect of staff on loan, without repayment, to the EEC and £8,168 in respect of staff on loan, without repayment, to the Institute of Public Administration.

P. McMAHON,
Accounting Officer.

OIFIG NA GCOIMISINEIRÍ IONCAIM,
30 Aibreán, 1981.

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

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS AND OFFICES
DURING THE YEAR ENDING 31ST DECEMBER 1980 WITHOUT REPAYMENT.

Number of Vote	Department	Amount
		£
19	Civil Service Commission	25
22	Justice	899
28	Environment	460
29	Education	13,074
44	Posts and Telegraphs	2,166
	TOTAL £	16,624

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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; 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 <i>Original</i> £7,563,000 <i>Less Supplementary</i> 290,000	7,273,000	7,323,488	—	50,488
A.2.—President's Household Staff: Wages and Allowances	34,000	37,147	—	3,147
A.3.—Consultancy Services	4,000	—	4,000	—
B.1.—Office of Public Works: Travelling and Incidental Expenses <i>Original</i> £799,000 <i>Supplementary</i> 50,000	849,000	920,208	—	71,208
B.2.—Office Machinery and other Office Supplies	60,000	56,537	3,463	—
C.—Post Office Services	197,000	190,574	6,426	—
D.—Purchase of Sites and Buildings ...	2,500,000	1,416,808	1,083,192	—
E.—New Works, Alterations and Additions <i>Original</i> £10,000,000 <i>Supplementary</i> 2,720,000	12,720,000	13,060,521	—	340,521
F.1.—Maintenance and Supplies <i>Original</i> £9,071,000 <i>Supplementary</i> 1,500,000	10,571,000	10,770,753	—	199,753
F.2.—Furniture, Fittings and Utensils <i>Original</i> £1,116,000 <i>Supplementary</i> 600,000	1,716,000	1,872,604	—	156,604
F.3.—Rents, Rates, etc. <i>Original</i> £8,300,000 <i>Less Supplementary</i> 800,000	7,500,000	7,480,859	19,141	—
F.4.—Fuel, Light, Water, Cleaning Materials, etc. <i>Original</i> £3,350,000 <i>Supplementary</i> 750,000	4,100,000	4,090,781	9,219	—

Vote 9

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.5.—Repair of Courthouses				
<i>Original</i> £315,000				
<i>Supplementary</i> 85,000				
	400,000	422,627	—	22,627
G.1.—Arterial Drainage—Surveys ...	200,000	180,951	19,049	—
G.2.—Arterial Drainage—Construction Works				
<i>Original</i> £4,994,000				
<i>Supplementary</i> 1,470,000				
	6,464,000	6,835,965	—	371,965
G.3.—Arterial Drainage—Maintenance				
<i>Original</i> £2,064,000				
<i>Supplementary</i> 156,000				
	2,220,000	2,191,202	28,798	—
G.4.—River Fergus Drainage ...	1,000	—	1,000	—
H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores				
<i>Original</i> £2,414,000				
<i>Supplementary</i> 456,000				
	2,870,000	2,871,062	—	1,062
I.—Coast Protection				
<i>Original</i> £162,000				
<i>Supplementary</i> 63,000				
	225,000	186,676	38,324	—
J.1.—National Monuments				
<i>Original</i> £1,335,000				
<i>Supplementary</i> 90,000				
	1,425,000	1,390,183	34,817	—
J.2.—Conservation and Restoration of Holy Cross Abbey (Grant-in-Aid)	20,000	—	20,000	—
GROSS TOTAL				
<i>Original</i> £54,499,000				
<i>Supplementary</i> 6,850,000				
	£ 61,349,000	61,298,946	1,267,429	1,217,375
			Surplus of Gross Estimate over Expenditure £50,054	
Deduct—	Estimated	Realised		
K.—Appropriations in Aid				
<i>Original</i> £9,064,000				
<i>Supplementary</i> 460,000				
	9,524,000	10,116,662	Surplus of Appropriations in Aid realised £592,662	
NET TOTAL				
<i>Original</i> £45,435,000				
<i>Supplementary</i> 6,390,000				
	£ 51,825,000	51,182,284	Total Surplus to be surrendered £642,716	

Vote 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—There were pay increases not provided for in the estimate.

A.3.—The expenditure for which provision was made did not arise.

B.1.—The effect of increased allowances for travelling and subsistence proved considerably greater than expected.

D.—Some large purchases which it was expected would mature in the course of the year did not do so.

The payments in this year were as follows:—

	SERVICE	AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
		£	
DEPARTMENT OF FINANCE			
Cavan	: Farnham St., Cavan — site (purchase price)	45,000	S.102/6/26
Kerry	: Caherina, Tralee — site (deposit)	12,500	S.102/6/26
Offaly	: Church St., Tullamore — site (purchase price)	20,000	S.2/15/47
REVENUE COMMISSIONERS			
Donegal	: Muff — site (purchase price) ...	7,413	S.102/6/26
Dublin	: Lansdowne House (first floor) — (Purchase of leasehold interest)	132,500	S.2/13/79
COMMISSIONERS OF PUBLIC WORKS			
Donegal	: Glenveagh Estate — lands and premises (sixth instalment on lands, refund of tax credit and costs on buildings)	83,776	S.102/7/74
Dublin	: No. 15 Evora Park, Howth — premises (purchase price) ...	39,000	S.102/6/26
Galway	: Connemara National Park — lands (purchase prices, deposits, and legal costs)	229,926	S.102/1/73
Kerry	: Killarney National Park — Ross Island, Ross Castle, Killarney House and lands of Demesne, Reen, Bunrower and Lower Lake (balance of £225,000 less £150,000 contribution by Bord Fáilte)	75,000	S.43/6/32
	: Derrynane National Park — lands (purchase price)	36,000	F.200/7/55
Leitrim	: Dromahaire — site (purchase price)	8,000	S.102/6/26
Mayo	: Ballina — site (purchase price) ...	25,000	S.102/6/26
Meath	: Knowth — lands (purchase prices and costs)	90,230	S.200/10/78
Offaly	: Clonmacnoise — site (balance of deposit)	1,000	S.102/6/26
Tipperary	: Carrick-on-Suir Castle premises (deposit and fees)	512	S.102/6/26
DEPARTMENT OF JUSTICE			
Garda Síochána—			
Clare	: Kildysart — lessor's interest (purchase price and costs) ...	695	S.102/6/26

Vote 9

		£	
Cork	: Kilworth — premises (purchase price)	5,000	S.102/6/26
	: Mayfield — site (legal costs)	530	dated 16.5.1978
Galway	: Mountbellew — landlord's interest (balance of purchase price)	13,475	S.102/6/26
Kerry	: Ballinskelligs — site (deposit)	2,125	S.102/6/26
	: Ballyheigue — site (deposit)	3,500	S.102/6/26
Limerick	: Pallaskenry — site (purchase price)	11,000	S.102/6/26
Mayo	: Westport — site (balance of purchase price)	19,500	S.102/6/26
Monaghan	: Carrickmacross — premises (purchase price)	62,500	S.14/2/79
Sligo	: Riverstown — premises (deposit)	4,500	S.102/6/26
Tipperary	: Nenagh — premises (deposit)	36,750	S.102/6/26
	: Tipperary — lessor's interest (deposit)	450	S.102/6/26
Waterford	: Dungarvan — site (deposit)	5,075	S.102/6/26
	: Tramore — site (deposit)	354	S.102/6/26
Wicklow	: Shillelagh — landlord's interest (purchase price)	2,750	S.102/6/26
	: Tinahely — premises (balance of purchase price)	4,313	S.102/6/26
DEPARTMENT OF THE ENVIRONMENT			
Clare	: Shannon — site (deposit)	8,680	S.102/6/26
DEPARTMENT OF AGRICULTURE			
Kerry	: Tralee — site (purchase price)	5,000	S.102/6/26
DEPARTMENT OF LABOUR			
Sligo	: Office at Stephen St., Sligo — leasehold interest (purchase price)	4,293	S.102/6/26
DEPARTMENT OF TRANSPORT			
Cork	: No. 52 South Mall — landlord's interest (balance of purchase price)	2,625	S.102/6/26
DEPARTMENT OF FOREIGN AFFAIRS			
Kenya	: Nairobi—Ambassador's Residence (balance of purchase price and bank charges)	251,065	S.2/2/79
	: Do. —First Secretary's Residence (balance of purchase price)	116,237	S.2/2/79
DEPARTMENT OF SOCIAL WELFARE			
Dublin	: Nth. Cumberland Street — premises (Residue of balance of purchase price)	1,500	S.2/17/54
SUNDRY DEPARTMENTS			
Kilkenny	: Old Callan Road, Kilkenny — site (purchase price)	5,000	S.102/6/26
Waterford	: The Glen, Waterford — site (balance of purchase price)	42,750	S.2/13/74
MINOR TRANSACTIONS, BALANCES, ETC.		1,284	S.102/6/26

Vote 9

E.—Progress on a number of projects was greater than expected. Details of expenditure, Department by Department, are at page 29.

F.1.—The cost of labour and materials increased somewhat more than expected. Details of expenditure, Department by Department, are at page 30.

F.2.—Requirements and cost increases proved somewhat greater than expected. Details of expenditure, Department by Department, are at page 30. The value of stocks held at the Central Furniture Stores on 31st December, 1980 amounted to £267,000.

F.3.—Details of expenditure, Department by Department, are at page 30.

F.4.—Details of expenditure, Department by Department, are at page 30.

G.1.—Some payments which it had been expected would mature in 1980 did not do so until 1981. In addition to the charge against the subhead, engineering stores were supplied and services rendered by plant and machinery to the value of £20,468.

G.2.—The cost of arrears under the 1st phase National Understanding 1980, paid out towards the close of the year was greater than had been anticipated. 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	...	...	...	...	1,029,814
Maigue	...	...	...	...	765,342
Corrib/Mask/Robe	...	...	...	...	881,373

There were credits in respect of transfers of materials, etc., from the Corrib Headford Drainage Scheme (£848) and the Moy Drainage Scheme (£9).

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

H.—The value of stocks held at the Central Engineering Workshop on 31st December, 1980, amounted to £480,000 approximately.

I.—A liability which had been expected to mature before the close of the year did not do so.

J.1.—A liability which had been expected to mature before the close of the year did not do so.

J.2.—Consideration of the final account for the project, in anticipation of which issues could not properly be made, had not been completed at 31st December, 1980.

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Rents (including receipts from lettings of sporting and fishing rights, etc.)				
	<i>Original</i>	£750,000		
	<i>Less Supplementary</i>	80,000		
			670,000	652,677
2. Charges at harbours, parks, etc.				
	<i>Original</i>	£780,000		
	<i>Less Supplementary</i>	100,000		
			680,000	805,603
3. Sales of property				
	<i>Original</i>	£60,000		
	<i>Supplementary</i>	25,000		
			85,000	74,743

Vote 9

		Estimated	Realised
		£	£
4. Recoveries from the Department of Posts and Telegraphs for services carried out on repayment terms			
	<i>Original</i>	£3,010,000	
	<i>Less Supplementary</i>	110,000	
		2,900,000	3,127,750
5. Recoveries from other Departments, etc., for services carried out on repayment terms	... ..	950,000	1,105,682
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)			
	<i>Original</i>	£2,080,000	
	<i>Supplementary</i>	675,000	
		2,755,000	2,960,873
7. Recoveries from EEC in connection with certain arterial drainage operations			
	<i>Original</i>	£994,000	
	<i>Supplementary</i>	20,000	
		1,014,000	750,000
8. Fees, etc., in connection with the operation of the Local Loans Fund			
	<i>Original</i>	£300,000	
	<i>Supplementary</i>	30,000	
		330,000	471,250
9. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.	... ..	140,000	168,084
TOTAL			
	<i>Original</i>	£9,064,000	
	<i>Supplementary</i>	460,000	
		£9,524,000	£10,116,662

2. There was an increase in the charges on shipping using Dún Laoghaire Harbour.

4. Due mainly to the initiation of the Telecommunications Development Programme, the volume of works carried out for the Department of Posts and Telegraphs was greater than expected.

5. Receipts generally reflected the increased cost of works and services and were derived as follows:—

Department of the Environment £3,031; Department of Social Welfare £722,608; Department of Labour, Employment Appeals Tribunal £1,150; Department of Foreign Affairs in respect of prior years' transactions £15,289; Córas Iompair Éireann £72,361; An Bord Pleanála £29,250; Bar Council of Ireland £1,255; Federated Union of Employers £2,940; Córas Tráchtála £2,182; Mayo County Council £2,412; in respect of Holy Cross Abbey works £25,000; in respect of services rendered by Central Engineering Workshops and Stores £34,985; by Central Furniture Stores £10,775; by Dún Laoghaire Harbour Workshops £19,323; Miscellaneous Stores issues £4,671; Agency Fee £153,255; sundry £5,195.

6. Some receipts unexpectedly came to account within the year.

7. An anticipated further receipt from the EEC did not materialise in the year.

8. There were more new loans than expected.

Vote 9

9. These receipts, which are very numerous and largely subject to casual variation, were derived as follows:—

Sales of produce and surplus stores £60,231; Hire of plant £19,005; Work for others £10,785; Phoenix Park Pavilions, Licences, etc., £1,148; Refund of wages of employees on Shannon Navigation £13,120; Storage, etc., of boats at Dún Laoghaire and Howth Harbours £291; Sale of postcards, maps, photos, £6,505; in respect of electricity, gas, heating, etc., £6,376; compensation for damage £27,196; facility fees £9,687; Department of Agriculture grants (B.T.E.) £1,685; Private Telephone Calls £3,424; sundry £8,631.

EXTRA REMUNERATION

An Engineer Grade 1 (Electrical and Heating) received fees for professional services.

Two hundred and fourteen officers received overtime payments totalling £57,464 which included sums ranging from £1,502 to £259 paid to three Higher Executive Officers, sums ranging from £1,948 to £225 paid to nine Executive Officers, sums ranging from £2,635 to £280 paid to ten Staff Officers, sums ranging from £1,156 to £255 paid to sixteen Clerical Officers, sums ranging from £1,136 to £213 paid to twenty-two Clerical Assistants, sums ranging from £776 to £373 paid to five Technical Assistants (Furniture Division), a sum of £850 paid to a Deputy Superintendent (Furniture Division), a sum of £736 paid to the Clerk-in-Charge, Mechanical Engineering Services, a sum of £463 paid to the Progress Clerk, Central Engineering Workshops, a sum of £518 paid to the Inspector of Mechanical Plant, a sum of £434 paid to a Paperkeeper, sums ranging from £1,725 to £272 paid to five messengers and a sum of £1,128 paid to the Services Attendant.

Three Officers received payments for extra attendance. Of them, an Assistant to a Works Manager received a sum of £846 and a Clerk of Works received £568 (E.109/52/72; 109/52/72; and E.109/65/70).

A sum of £75 was paid to an Agricultural Officer of the Department of Agriculture in respect of the performance of extra duties for this Office (S.59/3/79).

NOTES

1. This account includes expenditure of £36,894 in respect of staff lent, without repayment, to another Department.
2. A sum of £42 was paid within the year of account, and in prior years £1,143 was paid, in discharge of liabilities for professional fees incurred in connection with a school building project which did not proceed. In addition a sum of £17 was paid, and in prior years £747 was paid, in respect of Quantity Surveyor's fees, but these were a charge on the Vote for Primary Education (S.18/19/72).
3. Services rendered to another Department, without repayment, amounted to £478.
4. In the case of a contractor who failed to complete a contract £4,000 was paid as part of a negotiated settlement (S.30/6/75).
5. A total of £4,274 in sums ranging from £893 to £12 was paid *ex-gratia* in twenty-four cases to contractors in respect of unforeseen increases in their contributions under the Social Welfare Acts (S.9/2/64).
6. Damage amounting to £1,428 was caused by road vehicles in eleven instances in the Phoenix Park (S.59/2/53).
7. Losses by accidental fire not covered by insurance were as follows:—

	£
Department of Defence, Parkgate St., Dublin	3,700 (estimated)
Churchill Garda Station, Married Quarters, Co. Donegal ...	2,500 (Do.)
Maynooth Garda Station, Married Quarters, Co. Kildare ...	300 (Do.)
Gort Garda Station, Married Quarters, Co. Galway	165

Vote 9

8. Expenditure totalling £9,500 approximately was incurred in connection with research projects at State Parks (S.102/18/78 and S.43/6/32).
9. The account includes sums totalling £948 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 £43 (S.98/5/67).
10. Sums totalling £600 were paid in settlement of two claims for compensation by land-owners in respect of flooding of lands adjoining the River Blackwater embankment, County Clare (S.50/2/46).
11. Six cases of malicious damage gave rise to losses amounting to £7,208. In addition in one of these cases where legal action was unsuccessful the defendant was awarded £600 costs (S.200/9/45 and S.59/2/53).
12. Sums of £12,500, £6,000 and £3,500 were paid in settlement of claims for personal injury on State property, and in two of these cases sums of £1,180 and £470 were paid in respect of legal costs (S.102/5/57 and S.102/34/80).
13. Sums of £8,500 and £350 were paid in final settlement of claims by employees for compensation for injuries received in the course of their work and in one of these cases £75 was paid in respect of legal costs; legal costs of £390 were also paid in a case where the compensation had been paid in 1979. Sums of £5,006 and £7,001 were lodged in Court in two cases where legal action was taken by employees.
In addition a total of £213, in sums ranging from £11 to £25, was paid in eleven instances to medical practitioners for examinations of employees who had indicated that they would be claiming compensation (E.112/9/79, E.112/23/80, E.112/9/80, E.112/12/80 and E.112/7/79).
14. Payments of £1,021 and £1,163 were made to the appropriate authorities in lieu of the entire weekly Social Welfare contributions in respect of two employees for whom, through misunderstanding, such contributions had not been effected for, approximately, six and three years, respectively (E.109/31/52).
15. A total of £99,927 was expended in the year of account, mainly on foot of contractual obligations, in respect of four agricultural institutions which had become the responsibility of An Chomhairle Oiliúna Talmhaíochta; in addition plans and specifications valued at £1,600 were handed over to An Chomhairle (S.90/6/80).
16. Sums totalling £1,935, with a total of £235 in legal costs, were paid in satisfaction of eight claims for loss of or damage to personal property resulting from the activities of this Office (S.102/5/57, E.109/41/41 and S.59/2/53).
17. Four claims, amounting to £262 were abandoned (S.59/2/53; S.55/3/55 and S.102/9/37).
18. Glenveagh Castle, Co. Donegal, with its contents and fifty acres of land was transferred as a gift to the State subject to conditions which included the waiving of sums totalling £12,538 deemed to be due to the State by the donor (S.102/7/74).
19. Following a Government decision in the matter, a house, 54 acres of land and an art collection were accepted as a gift subject to conditions which included that the State should build an art gallery on the property to exhibit the collection. Fifty per cent of the cost of the gallery will be borne on the European Regional Development Fund (Non-Quota Section) (F.200/20/26 and F.252/12/79).
20. In the year of account payments totalling £28,678 were incurred on this Vote arising out of the Pope's visit in October, 1979, and in 1979 there had been payments totalling £67,256. Subheads E and F.1 (S.109/1/79 and S.102/12/79).
21. The account includes payments totalling £6,575, approximately, in respect of the work of the National Committee of the International Hydrological Programme, 1975-80 (S.74/14/64).
22. A sum of £100 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 and S.59/3/79).

Vote 9

23. A total of £5,088 was paid, *ex-gratia*, on foot of twelve claims for damage etc., caused by arterial drainage works. A total of £846 was paid in settlement of two cases of accidental loss and damage (S.59/1/68 and S.102/7/49).
24. Losses of stores to a total value of £2,821 were written off at twenty-five work centres (S.59/2/53).
25. Payments totalling £13,791 were made in twenty cases of collisions between State vehicles and other vehicles. Damage to two of the State vehicles amounted to £1,448 (S.48/3/47).
26. Unvouched expenditure of £500 was accepted as a charge on the Vote, Subhead J.1 (S.102/6/69).
27. A site containing 6a. 2r. 5p. purchased in 1972/73 for £90,000 was transferred free of charge by the Minister for Justice to the Commissioners of Public Works (S.13/9/77).
28. The net expenditure during the year on Post Office buildings charged to Telephone Capital Account amounted to £21,150,153 which included a total of £5,027 paid, *ex-gratia*, to eight contractors in recoupment of unforeseen increases in the statutory contributions under the Social Welfare Acts (S.9/2/64) and £257 paid to a contractor in satisfaction of a claim for compensation.

S. MAC CÁRTHAIGH,
Oifigeach Cuntasalochta.

OIFIG NA NOIBREACHA POIBLÍ,
29 Aibreán, 1981.

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

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDER-MENTIONED NON-VOTED SERVICES IN THE YEAR ENDED 31ST DECEMBER, 1980

Service	Balance at 1st January, 1980	Receipts, 1980	Payments, 1980	Balance at 31st December, 1980
	£	£	£	£
Marine Works (Ireland) Act, 1902, Maintenance Fund	(Dr) 3,877	866	7,226	(Dr) 10,237
Commissioners of Public Works in Ireland (Accept- ance of Trusteeship) Act, 1978—Barretstown Castle Trust	(Dr) 53,963	71,007	32,734	(Dr) 15,690 (a)
Employment Guarantee Fund —Donegal Survey	Nil	50,000	41,057	(Cr) 8,943

(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 Cuntasalochta.

OIFIG NA NOIBREACHA POIBLÍ,
29 Aibreán, 1981.

Vote 9

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

Departments, etc.									Vote	Expenditure
									£	£
President	...	...	...	...	...	...	...	...	2,000	1,736
Oireachtas	...	...	...	...	...	...	...	...	10,000	27,036
Taoiseach	...	...	...	...	...	...	...	...	58,000	57,171
Finance	...	...	...	...	...	...	...	...	891,000	628,330
Revenue Commissioners	...	...	...	...	...	...	...	...	144,000	52,328
Office of Public Works	...	...	...	...	...	...	...	...	417,000	328,791
Public Service	...	...	...	...	...	...	...	...	31,000	18,396
Justice	...	...	...	...	...	...	...	...	684,000	1,857,379
Environment	...	...	...	...	...	...	...	...	35,000	—
Education	...	...	...	...	...	...	...	...	177,000	150,452
Fisheries	...	...	...	...	...	...	...	...	16,000	11,000
Gaeltacht	...	...	...	...	...	...	...	...	150,000	124,032
Agriculture	...	...	...	...	...	...	...	...	247,000	308,473
Industry, Commerce and Tourism	...	...	...	...	...	...	...	...	2,000	7,625
Transport	...	...	...	...	...	...	...	...	27,000	13,322
Posts and Telegraphs	...	...	...	...	...	...	...	...	686,000	776,847
Defence	...	...	...	...	...	...	...	...	2,000	46,673
Foreign Affairs	...	...	...	...	...	...	...	...	370,000	844,931
Social Welfare	...	...	...	...	...	...	...	...	481,000	619,453
Sundry Departments, new buildings	...	...	...	...	...	...	...	...	4,150,000	4,448,481
Other buildings	...	...	...	...	...	...	...	...	1,150,000	2,170,836
Minor New Works not exceeding £20,000 each	...	...	...	...	...	...	...	...	250,000	475,183
Urgent and Unforeseen Works	...	...	...	...	...	...	...	...	2,000	—
Minor balances of expenditure (not provided for above) on works of prior years which may not be completed on 1st January, 1980	...	...	...	...	...	...	...	...	18,000	92,046
									10,000,000	
Supplementary									2,720,000	
TOTAL									£12,720,000	£13,060,521

Vote 9

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	£ 220,000	£ 205,471	£ 26,000	£ 35,808	£ —	£ —	£ 60,000	£ 67,791
Oireachtas	140,000	205,783	26,000	51,295	—	62	100,000	138,942
Taoiseach	86,000	152,911	17,000	31,300	205,000	237,395	80,000	79,221
Finance	343,000	461,974	52,000	81,852	677,000	155,775	166,000	222,304
Comptroller and Auditor General	1,000	1,481	1,000	49	7,000	5,310	1,000	682
Revenue Commissioners	715,000	845,600	100,000	177,580	2,018,000	2,026,330	450,000	520,653
Office of Public Works	3,300,000	3,817,555	50,000	62,688	330,000	736,926	260,000	337,791
Public Service	75,000	82,687	24,000	23,443	287,000	302,708	70,000	91,670
Justice	1,621,000	1,909,489	72,000	102,829	407,000	331,659	541,000	607,743
Environment	110,000	119,577	22,000	50,786	255,000	282,245	75,000	72,343
Education	375,000	466,524	39,000	56,598	372,000	360,769	185,000	276,642
Fisheries	20,000	20,142	5,000	11,047	23,000	45,412	40,000	55,325
Gaeltacht	10,000	6,916	8,000	15,128	41,000	45,774	11,000	19,594
Agriculture	500,000	486,853	70,000	80,502	354,000	455,846	500,000	564,177
Lands	75,000	71,958	20,000	13,204	30,000	24,130	85,000	79,948
Labour	70,000	72,871	26,000	44,009	279,000	258,376	60,000	81,955
Industry, Com- merce and Tourism	80,000	72,829	35,000	33,181	361,000	254,701	65,000	72,355
Transport	55,000	67,731	15,000	22,131	107,000	95,029	50,000	93,053
Posts and Telegraphs	505,000	655,758	160,000	179,686	58,000	56,103	51,000	81,282
Defence	110,000	169,853	35,000	75,294	38,000	49,090	50,000	65,303
Foreign Affairs	350,000	438,479	95,000	252,284	1,663,000	749,213	170,000	170,461
Social Welfare	230,000	291,471	33,000	76,615	693,000	853,380	250,000	349,867
Health	55,000	96,088	15,000	18,042	95,000	110,420	30,000	36,435
Energy	—	3,477	—	11,251	—	44,206	—	5,244
Unallocated	25,000	47,275	170,000	366,002	—	—	—	—
	9,071,000	10,770,753	1,116,000	1,872,604	8,300,000	7,480,859	3,350,000	4,090,781
Supplementary	1,500,000	—	600,000	—	—	—	750,000	—
Less Supplementary	—	—	—	—	800,000	—	—	—
TOTAL	£ 10,571,000	10,770,753	1,716,000	1,872,604	7,500,000	7,480,859	4,100,000	4,090,781

STATE LABORATORY

Vote 10

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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> £410,000				
<i>Supplementary</i> 45,500				
	455,500	447,620	7,880	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £17,000				
<i>Supplementary</i> 9,500				
	26,500	23,261	3,239	—
C.—Post Office Services	5,500	6,352	—	852
D.—Apparatus and Chemical Equipment				
<i>Original</i> £83,500				
<i>Supplementary</i> 50,000				
	133,500	135,947	—	2,447
GROSS TOTAL				
<i>Original</i> £516,000				
<i>Supplementary</i> 105,000				
£	621,000	613,180	11,119	3,299
			Surplus of Gross Estimate over Expenditure £7,820	
	Estimated	Realised	Surplus of Appropriations in Aid realised £1,686	
E.—Appropriations in Aid	17,000	18,686	Total Surplus to be surrendered £9,506	
NET TOTAL				
<i>Original</i> £499,000				
<i>Supplementary</i> 105,000				
£	604,000	594,494		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The saving was due to the volume of travel undertaken being less than anticipated.

C.—The excess was due to increased postage and telephone charges not provided for in the original estimate.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for various analyses, examinations, tests, etc.	9,500	8,718
2. Recoupment of certain travelling expenses	7,500	9,968
	£17,000	£18,686

Vote 10

1. Accurate estimation of these receipts is difficult.
2. These receipts, which are EEC refunds in respect of officers' travelling expenses, are difficult to estimate.

EXTRA REMUNERATION

Four officers received allowances ranging from £232 to £562 in respect of duties as delegates at meetings abroad.

One Senior Laboratory Technician, eight Laboratory Technicians, three Attendants and one Storekeeper received sums varying from £254 to £2,890 in respect of overtime.

The total expenditure on overtime was £20,511.

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

NOTE

Ex-gratia payments amounting to £51 were made to two officers in respect of loss and damage to personal property in the course of official duties (S.L. 100/80).

TOMÁS F. Ó COFAIGH,
Accounting Officer.

DEPARTMENT OF FINANCE,
10 Aibreán, 1981.

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, 1980, compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Secret Service	35,000	34,329	671	—

Surplus to be surrendered £671

TOMÁS F. Ó COFAIGH,
Accounting Officer.

DEPARTMENT OF FINANCE,
10 Márta, 1981.

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

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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> £1,257,000				
<i>Supplementary</i> 280,000				
	1,537,000	1,507,185	29,815	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £40,000				
<i>Supplementary</i> 5,000				
	45,000	51,020	—	6,020
C.—Post Office Services				
<i>Original</i> £14,000				
<i>Supplementary</i> 5,000				
	19,000	18,225	775	—
D.—Fees to Counsel				
<i>Original</i> £200,000				
<i>Supplementary</i> 25,000				
	225,000	223,174	1,826	—
E.—General Law Expenses	100,000	115,069	—	15,069
F.—Defence of Public Servants	10,000	938	9,062	—
G.—Law Reform Commission				
<i>Original</i> £154,000				
<i>Supplementary</i> 20,000				
	174,000	174,000	—	—
GROSS TOTAL				
<i>Original</i> £1,775,000				
<i>Supplementary</i> 335,000				
	£ 2,110,000	2,089,611	41,478	21,089
			Surplus of Gross Estimate over Expenditure £20,389	
	Estimated	Realised	Surplus of Appropriations in Aid realised £7,033	
H.—Appropriations in Aid	14,000	21,033		
NET TOTAL			Total Surplus to be surrendered £27,422	
<i>Original</i> £1,761,000				
<i>Supplementary</i> 335,000				
	£ 2,096,000	2,068,578		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—A sum of £12,000 was received from the Vote for Remuneration (No. 53).

B.—The excess was incurred by reason of the increased travel by legal staff in attending Conventions and other international and EEC meetings.

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

F.—The provision is necessarily conjectural.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Costs and Fees recovered by the Chief State Solicitor, etc.	...	12,000	19,033
2. Receipts from the Department of Posts and Telegraphs	... ..	2,000	2,000
		<u>£14,000</u>	<u>£21,033</u>

1. It is difficult to estimate with any accuracy monies recoverable by way of costs awarded to the State.

EXTRA REMUNERATION

Three officers received sums ranging from £600 to £858, in respect of duties as delegates at meetings abroad. Two officers received amounts of £232 and £373, respectively, for performance of higher duties.

The following payments were made in respect of overtime:— Sums ranging from £214 to £2,162 were paid to:— one Senior Legal Clerk; four Legal Clerks; one Legal Staff Officer; three Law Clerks; one Clerical Officer; nineteen Clerical Assistants and one Messenger. The total expenditure on overtime for the year was £23,470.

The total number of officers who received extra remuneration was sixty-five.

NOTE

The Account includes a sum of £50 spent on the purchase of a gift for presentation to foreign dignitaries (S. 10/2/79).

D. QUIGLEY,
Accounting Officer.

OFFICE OF THE ATTORNEY GENERAL,
27 Aibreán, 1981.

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 13 OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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 ...	156,000	167,759	—	11,759
B.—Travelling and Incidental Expenses ...	7,310	15,446	—	8,136
C.—Post Office Services	4,200	6,509	—	2,309
D.—Fees to Counsel	367,500	330,133	37,367	—
E.—General Law Expenses	15,000	9,449	5,551	—
F.—State Pathology	32,000	17,825	14,175	—
GROSS TOTAL	£ 582,010	547,121	57,093	22,204
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £34,889	
Deduct—	10	5,945	Surplus of Appropriations in Aid realised £5,935	
G.—Appropriations in Aid			Total Surplus to be surrendered £40,824	
NET TOTAL	£ 582,000	541,176		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The excess was due to pay increases under the first phase of the 1980 National Understanding and various grade increases during the year.
- B.—Expenditure on legal books, travelling and office cleaning is difficult to estimate accurately.
- C.—The excess was due to increased Post Office charges.
- 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.
- F.—The saving was due to the non-receipt of claims in respect of travelling expenses due to the State Pathologist and also a delay in the purchase of laboratory equipment.

APPROPRIATIONS IN AID

The surplus was due to receipt of fees received by the State Pathologist for post-mortems performed under the provisions of the Coroners Act, 1962, Section 33 (2) which had not been provided for in the original estimate.

EXTRA REMUNERATION

The total expenditure on overtime was £477.

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

SIMON T. O'LEARY,
Accounting Officer.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS,
28 Aibréan, 1981.

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, 1980, compared with the sum granted, for certain Miscellaneous Expenses.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Property Values (Arbitrations and Appeals)				
<i>Original</i> £35,000				
<i>Supplementary</i> 25,000				
	60,000	58,403	1,597	—
B.—Centenarians' Bounty	2,000	1,600	400	—
C.—State Entertainment				
<i>Original</i> £200,000				
<i>Supplementary</i> 49,990				
	249,990	212,509	37,481	—
D.—Recoupment to the Central Bank of Ireland of payments to the liquidator of the Irish Trust Bank Ltd.				
<i>Original</i> £13,000				
<i>Less Supplementary</i> 12,990				
	10	—	10	—
TOTAL				
<i>Original</i> £250,000				
<i>Supplementary</i> 62,000				
£	312,000	272,512	39,488	—

Surplus to be surrendered £39,488

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Dividend from Liquidation of Irish Trust Bank Ltd. £78,914

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The sum of £4,000 was received from the Vote for Remuneration (No. 53).

B.—The provision is necessarily conjectural.

C.—Entertainment by a number of Departments was less than anticipated.

NOTE

Fees (stamps) amounting to £3,564 were paid to the Property Arbitrator during the year.

TOMÁS F. Ó COFAIGH,
Accounting Officer.

DEPARTMENT OF FINANCE,
31 Márta, 1981.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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				
<i>Original</i> £978,000				
<i>Less Supplementary</i> 17,000				
	961,000	939,864	21,136	—
A.2.—Consultancy Services				
<i>Original</i> £15,000				
<i>Less Supplementary</i> 12,000				
	3,000	3,550	—	550
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £63,000				
<i>Supplementary</i> 45,000				
	108,000	108,215	—	215
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £324,000				
<i>Supplementary</i> 64,000				
	388,000	375,223	12,777	—
C.—Post Office Services	70,000	72,345	—	2,345
D.—Printing and Binding				
<i>Original</i> £3,400,000				
<i>Supplementary</i> 80,000				
	3,480,000	3,215,729	264,271	—
E.—Paper and Publications				
<i>Original</i> £1,955,000				
<i>Supplementary</i> 200,000				
	2,155,000	2,433,647	—	278,647
GROSS TOTAL				
<i>Original</i> £6,805,000				
<i>Supplementary</i> 360,000				
	£ 7,165,000	7,148,573	298,184	281,757
			Surplus of Gross Estimate over Expenditure £16,427	
Deduct—	Estimated	Realised		
F.—Appropriations in Aid				
<i>Original</i> £915,000				
<i>Supplementary</i> 60,000				
	975,000	1,015,483		
			Surplus of Appropriations in Aid realised £40,483	
NET TOTAL				
<i>Original</i> £5,890,000				
<i>Supplementary</i> 300,000				
	£ 6,190,000	6,133,090	Total Surplus to be surrendered £56,910	

Vote 15

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—In the context of a Supplementary Estimate the provision was reduced from £15,000 to £3,000 but the latter provision was an under-estimate.
- D.—The value of the accounts which matured for payment within the year was less than anticipated.
- E.—The price of paper increased by much more than the figure of five per cent provided for in the Estimate.

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
1. Sales of publications	<i>Original</i>	£240,000			
	<i>Supplementary</i>	60,000		300,000	317,538
2. Supplies and services provided on repayment	...	...	...	670,000	690,202
3. Miscellaneous receipts				5,000	7,743
	TOTAL				
	<i>Original</i>	£915,000			
	<i>Supplementary</i>	60,000		£975,000	£1,015,483

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.
3. Receipts from the trade-out of obsolete machinery were higher than anticipated.

VALUE OF STOCK IN HAND ON 31ST DECEMBER, 1980

	£
Paper	568,358
Miscellaneous	117,176
	<u>£685,534</u>

This statement does not include the value of publications in stock or 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 £3 to £4,974 in respect of overtime. The payment received by each of sixty-two officers exceeded £200. The total expenditure on overtime was £71,301.

NOTES

Ex-gratia payments of £300, £475, £636, £670, £699 and £1,056 were made to contractors in respect of additional costs incurred by them in the execution of contracts and not provided for in their tenders (S.9/8/51, S.9/7/54 and S.9/4/58).

Additional expenditure of £48, £61, £84 and £341 was incurred in four cases where, on discovery by the lowest tenderer that because of a clerical error in his tender, the price on the basis of which a contract had been awarded to him was too low, the contract had to be cancelled and a fresh contract placed with the next lowest tenderer (S.9/4/58).

Vote 15

A loss of £2,209 was suffered through damage to stores by fire caused by unknown persons and was written off (S.49/3/78).

Stores to the value of £73 were written off (S.9/4/58).

Free copies of official publications were issued as follows:

International Labour Office	£163	(S.46/2/35)
Library of the Council of Europe	£21	(S.46/13/50)
Food and Agriculture Organisation	£63	(S.71/14/46)
Library Committee of King's Inns	£111	(S.46/29/30)
University of Southampton	£34	(S.46/5/45)
British Library of Political and Economic Science	£275	(S.46/37/24)
Queen's University, Belfast	£347	(S.46/1/39)
Loyola University Library, Chicago	£29	(S.46/5/45)
Belfast Telegraph	£17	(S.46/3/67)
Belfast Newsletter	£17	(S.46/3/67)
Ulster Television	£17	(S.46/3/67)
Institut für Geographic, West Germany	£2	(S.46/3/67)
Institute of Scientific Information, Moscow	£2	(S.46/3/67)

BRIAN KISSANE,
Accounting Officer.

STATIONERY OFFICE,
8th June, 1981.

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-Reachteaire Cuntas agus Ciste.

Vote 16

VALUATION AND ORDNANCE SURVEY

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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 ...	3,374,000	3,295,241	78,759	—
B.1.—Travelling and Incidental Expenses	641,000	704,273	—	63,273
B.2.—Office Machinery and other Office Supplies	22,000	7,771	14,229	—
C.—Post Office Services	37,800	44,112	—	6,312
D.—Stores	79,200	85,885	—	6,685
E.—Equipment	401,200	404,751	—	3,551
GROSS TOTAL	£ 4,555,200	4,542,033	92,988	79,821
			Surplus of Gross Estimate over Expenditure £13,167	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £5,810	
F.—Appropriations in Aid	666,200	672,010		
NET TOTAL	£ 3,889,000	3,870,023	Total Surplus to be surrendered £18,977	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to delay in filling vacancies. £100,000 was received from the Vote for Remuneration (No. 53).
- B.1.—Excess due to increased motor mileage and subsistence rates, and additional inspection work.
- B.2.—Expansion of computer activity in relation to the Valuation Lists was curtailed.
- C.—Excess due to increased postage charges.
- D.—Excess due to increase in cost of printing materials.
- E.—Excess due to unfavourable currency exchange rates.

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	7,168
2. Fees payable pursuant to 23 Vict., c. 4 (sec. 9)	2,600	3,363
3. Miscellaneous	2,250	2,004

Vote 16

ORDNANCE SURVEY							£	£
4. Sales of Maps	...	...	...	...	...	...	655,000	659,440
5. Miscellaneous	...	...	...	...	...	...	55	35
							<u>£666,200</u>	<u>£672,010</u>

1. Includes arrears from 1979.

2 and 3. Difficult to forecast accurately under these headings.

EXTRA REMUNERATION

Seventy-three officers received sums varying from £202 to £1,521 for overtime. The total paid in respect of overtime was £40,054. The total number of officers paid overtime was one hundred and fifty-six, (Valuation Office, eighty; Ordnance Survey Office, seventy-six).

D. F. RYAN,
Accounting Officer.

VALUATION OFFICE,
14th April, 1981.

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-Reachtáire 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, 1980, WITHOUT REPAYMENT.

Vote No.	Departments, etc.	Face Value of Maps	Cost of Special Work	Total
		£	£	£
2	Houses of the Oireachtas and the European Assembly	—	1,260	1,260
4	Central Statistics Office	32,449	18,718	51,167
6	Office of the Minister for Finance	39	143	182
8	Office of the Revenue Commissioners	75	67	142
9	Public Works and Buildings	9,484	509	9,993
13	Office of the Director of Public Prosecutions	—	329	329
22	Office of the Minister for Justice	343	125	468
23	Garda Síochána	30,201	2,624	32,825
26	Land Registry and Registry of Deeds	7,679	12,102	19,781
28	Environment	1,189	2,912	4,101
29	Education	434	7,315	7,749
36	Fisheries	2,493	43	2,536
37	Forestry	32,712	4,027	36,739
38	Roinn na Gaeltachta	8	—	8
39	Agriculture	6,890	36	6,926
40	Lands	46,743	—	46,743
41	Labour	60	—	60
42	Industry, Commerce and Tourism	4,524	4,140	8,664
43	Transport	1,410	535	1,945
44	Posts and Telegraphs	—	934	934
45	Department of Defence	47,360	5,877	53,237
47	Department of Foreign Affairs	1	—	1
49	Social Welfare	79	—	79
50	Department of Health	160	16	176
TOTAL		£ 224,333	61,712	286,045

No maps were presented under copyright for year ended 31st December, 1980.

Vote 17

RATES ON GOVERNMENT PROPERTY

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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.	6,470,000	6,479,412	—	9412
B.—Contributions towards Rates on premises occupied by Representatives of External Governments	32,000	19,279	12,721	—
GROSS TOTAL	£ 6,502,000	6,498,691	12,721	9412
			Surplus of Gross Estimate over Expenditure £3,309	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £21,760	
C.—Appropriations in Aid	1,247,000	1,268,760		
NET TOTAL	£ 5,255,000	5,229,931	Total Surplus to be surrendered £25,069	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—A number of claims had not been submitted for payment before 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))	153,000	15,838
2. Receipts from Post Office Savings Bank for premises occupied in connection therewith	17,800	17,831
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	806
4. Receipts in respect of premises occupied by the Department of Posts and Telegraphs	1,075,300	1,044,285
	£1,247,000	£1,218,760

1. Difficult to estimate accurately total liabilities in respect of additional properties.

D. F. RYAN,
Accounting Officer.

VALUATION OFFICE,
14th April, 1981.

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 OFFICE OF THE MINISTER FOR THE PUBLIC SERVICE

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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 ...	£ 3,432,000	£ 3,376,392	£ 55,608	£ —
A.2.—Consultancy Services				
<i>Original</i> £250,000				
<i>Less Supplementary</i> 50,000				
	200,000	202,134	—	2,134
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £170,000				
<i>Supplementary</i> 75,000				
	245,000	226,926	18,074	—
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £35,000				
<i>Supplementary</i> 5,000				
	40,000	41,087	—	1,087
C.—Post Office Services				
<i>Original</i> £75,000				
<i>Supplementary</i> 30,000				
	105,000	102,341	2,659	—
D.—Central Data Processing Services ...	1,120,000	1,119,795	205	—
E.—Institute of Public Administration (Grant-in-Aid)				
<i>Original</i> £618,000				
<i>Supplementary</i> 88,000				
	706,000	706,000	—	—
F.—Gaeleagras na Seirbhíse Poiblí				
<i>Original</i> £25,000				
<i>Supplementary</i> 5,000				
	30,000	31,427	—	1,427
G.—Civil Service Arbitration Board ...	12,000	7,324	4,676	—
H.—Review Body on Remuneration in the Upper Ranges in the Public Sector				
<i>Original</i> £15,000				
<i>Less Supplementary</i> 5,000				
	10,000	5,243	4,757	—
GROSS TOTAL				
<i>Original</i> £5,752,000				
<i>Supplementary</i> 148,000				
<u>£</u>	5,900,000	5,818,669	85,979	4,648
			Surplus of Gross Estimate over Expenditure £81,331	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised		
<i>Deduct—</i>				
I.—Appropriations in Aid				
<i>Original</i>	£1,012,000			
<i>Supplementary</i>	48,000			
	1,060,000	1,092,474		Surplus of Appropriations in Aid realised £32,474
NET TOTAL				
<i>Original</i>	£4,740,000			
<i>Supplementary</i>	100,000			
	£ 4,840,000	4,726,195		Total Surplus to be surrendered £113,805

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.1.—The saving was mainly due to (a) expenditure on travelling, subsistence and training of staff being less than expected and (b) a reduction in the number of training courses provided for outside organisations.

G.—The saving arose because there were fewer sittings of the Board than expected.

H.—The saving arose because specialist assistance to the Review Body was not required.

APPROPRIATIONS IN AID

		Estimated £	Realised £
1. Receipts from the Department of Posts and Telegraphs			
<i>Original</i>	£6,000		
<i>Supplementary</i>	1,000		
		7,000	6,906
2. Receipts from computer services rendered by Central Data Processing Services			
<i>Original</i>	£940,000		
<i>Supplementary</i>	50,000		
		990,000	1,019,192
3. Recoupment of salaries, etc., of officers on secondment		35,000	36,705
4. Recoupment of certain travelling and subsistence expenses from the EEC			
<i>Original</i>	£2,000		
<i>Supplementary</i>	3,000		
		5,000	5,712
5. Recoupment in respect of training work for outside organisations			
<i>Original</i>	£20,000		
<i>Less Supplementary</i>	6,000		
		14,000	13,615
6. Miscellaneous		9,000	10,344
TOTAL			
<i>Original</i>	£1,012,000		
<i>Supplementary</i>	48,000		
		£1,060,000	£1,092,474

Vote 18

4. The surplus was due to the frequency of travel on EEC business being greater than expected.
6. The surplus was due mainly to the recovery in 1980 of an overpayment of £1,000 made in 1979 and which had not been provided for in the original estimate.

EXTRA REMUNERATION

Forty-nine officers received allowances ranging from £214 to £810 for roster and programming duties.

One officer received an allowance of £604 in respect of duties as a delegate at meetings abroad.

Nineteen officers received sums ranging from £257 to £2,332 for performance of higher duties.

Ninety-one officers received sums ranging from £208 to £2,942 for overtime.

The total expenditure on overtime was £73,960 and the total number of officers who received extra remuneration was two hundred and eleven.

NOTES

Ex-gratia payments amounting to £46 were made to five officers in respect of loss and damage to personal property in the course of official duties (E.1/67/79).

An overpayment of £525, made to a company that went into liquidation without a dividend being payable to its creditors, was written off as irrecoverable (E.1/31/80).

This Account includes expenditure of £1,693 in respect of the remuneration of an officer on loan, without repayment, to another Department.

The Account of another Vote includes expenditure of £854 in respect of the remuneration of an officer on loan, without repayment, to the Office of the Minister for the Public Service.

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS ETC., ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1980.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1980
Civil Service Arbitration Board	1950/51	£ 122,502
Review Body on Remuneration in the Upper Ranges in the Public Sector	1969/70	228,243

S. MAC GAMHNA,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
30 Aibreán, 1981.

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

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

VALUE OF COMPUTER TIME RENDERED TO OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31ST
DECEMBER, 1980, WITHOUT REPAYMENT.

Number of Vote	Departments, etc.	Amount
		£
4	Central Statistics Office	58,119
6	Finance	54,060
7	Comptroller and Auditor General	201
9	Public Works and Buildings	5,203
15	Stationery Office	407
16	Valuation and Ordnance Survey	4,685
19	Civil Service Commission	15,676
22	Justice	132,590
28	Environment	80,520
30 and 31	Primary and Secondary Education	74,149
36	Fisheries	381
37	Forestry	19,052
39	Agriculture	89,742
40	Lands	1,818
41	Labour	3,224
42	Industry, Commerce and Tourism	2,811
43	Transport	3,100
45	Defence	35,917
47	Foreign Affairs	43,948
50	Health	4,332
52	Energy	267
		£630,202

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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> £1,086,000				
<i>Supplementary</i> 86,000				
	1,172,000	1,151,093	20,907	—
A.2.—Examiners, etc.	185,000	189,304	—	4,304
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £90,000				
<i>Supplementary</i> 35,000				
	125,000	129,205	—	4,205
B.2.—Office Machinery and other Office Supplies	50,000	52,007	—	2,007
C.—Post Office Services	86,000	92,324	—	6,324
D.—Examinations				
<i>Original</i> £245,000				
<i>Supplementary</i> 50,000				
	295,000	296,147	—	1,147
GROSS TOTAL				
<i>Original</i> £1,742,000				
<i>Supplementary</i> 171,000				
	1,913,000	1,910,080	20,907	17,987
			Surplus of Gross Estimate over Expenditure £2,920	
	Estimated	Realised	Surplus of Appropriations in Aid realised £882	
E.—Appropriations in Aid	936,000	936,882		
			Total Surplus to be surrendered £3,802	
NET TOTAL				
<i>Original</i> £806,000				
<i>Supplementary</i> 171,000				
	977,000	973,198		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—The excess arose because of greater use of the telephone service than had been anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs	615,000	615,000
2. Receipts from County and County Borough Councils, Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))	321,000	321,849
3. Miscellaneous	—	33
	<u>£936,000</u>	<u>£936,882</u>

EXTRA REMUNERATION

Sixteen officers received sums varying from £203 to £1,258 for performance of overtime.

The total expenditure on overtime was £15,739.

Four officers received sums of £228, £295, £312 and £322, respectively, for performance of higher duties.

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

NOTE

An *ex-gratia* payment of £20 was made to an officer in respect of loss of personal property in the course of official duties.

D. C. Ó BRIAIN,
Accounting Officer.

CIVIL SERVICE COMMISSION,
16 Aibreán, 1981.

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 20 SUPERANNUATION AND RETIRED ALLOWANCES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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 and Pensions 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> £12,693,000 <i>Supplementary</i> 307,000	13,000,000	12,847,191	152,809	—
B.—Payments under the Contributory Pensions Schemes for Widows and Children of Civil Servants, members of the Judiciary and Court Officers <i>Original</i> £1,616,000 <i>Supplementary</i> 34,000	1,650,000	1,779,158	—	129,158
C.— <i>Ex-gratia</i> pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers <i>Original</i> £2,158,000 <i>Supplementary</i> 92,000	2,250,000	2,220,590	29,410	—
D.—Additional Allowances and Gratuities in respect of Established Officers and payments in respect of Transferred Service <i>Original</i> £5,829,000 <i>Supplementary</i> 1,051,000	6,880,000	6,906,516	—	26,516
E.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 <i>Original</i> £46,000 <i>Supplementary</i> 4,000	50,000	45,575	4,425	—
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> £2,119,000 <i>Supplementary</i> 763,000	2,882,000	3,034,290	—	152,290

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.—Injury Grants and Medical Fees				
<i>Original</i> £43,000				
<i>Supplementary</i> 10,000				
	53,000	54,832	—	1,832
H.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows				
<i>Original</i> £76,000				
<i>Less Supplementary</i> 5,000				
	71,000	69,687	1,313	—
GROSS TOTAL				
<i>Original</i> £24,580,000				
<i>Supplementary</i> 2,256,000				
	26,836,000	26,957,839	187,957	309,796
			Excess of Expenditure over Gross Estimate £121,839	
Deduct—				
I.—Appropriations in Aid				
<i>Original</i> £3,586,000	Estimated	Realised	Surplus of Appropriations in Aid realised £65,484	
<i>Supplementary</i> 320,000	3,906,000	3,971,484		
NET TOTAL				
<i>Original</i> £20,994,000				
<i>Supplementary</i> 1,936,000				
	22,930,000	22,986,355	Net Excess £56,355	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The amount payable in 1980 in respect of arrears of pension increases was higher than expected.

E.—There are only a few beneficiaries under this subhead. As their numbers are diminishing all the time it is difficult to estimate expenditure accurately.

F.—The excess was mainly due to (a) payment of arrears arising from numerous pay increases (b) the after-effects of the postal strike (c) the introduction of contributory and *ex-gratia* widows schemes in 1979 and (d) the difficulty of estimating accurately for such schemes in initial years. The estimate is based mainly on returns of expected expenditure furnished by individual Departments.

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)		
<i>Original</i>	£43,000	
<i>Supplementary</i>	1,000	
	44,000	—

Vote 20

		Estimated £	Realised £
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			
<i>Original</i>	£900		
<i>Less Supplementary</i>	500		
		400	275
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))		1,251,000	1,251,000
4. Receipts in respect of pension liability of staff on loan, etc.			
<i>Original</i>	£60,000		
<i>Supplementary</i>	10,000		
		70,000	94,891
5. Contributions to Widows' and Children's Pensions Schemes for Civil Servants and others			
<i>Original</i>	£2,200,000		
<i>Supplementary</i>	88,900		
		2,288,900	2,337,721
6. Repayment of Gratuities, etc.		1,000	1,079
7. Purchase of notional service			
<i>Original</i>	£30,000		
<i>Supplementary</i>	220,000		
		250,000	284,375
8. Miscellaneous			
<i>Original</i>	£100		
<i>Supplementary</i>	600		
		700	2,143
TOTAL			
<i>Original</i>	£3,586,000		
<i>Supplementary</i>	320,000		
		£3,906,000	£3,971,484

1. Recoupment was not received in time to be credited in the year of account.
2. Payments by local authorities were lower than expected.
4. and 6. The numbers of officers are relatively few and can vary unpredictably from year to year. It is, therefore, difficult to estimate receipts accurately.
7. There was a larger than expected number of lump sum payments in respect of purchase of notional service under the recently introduced scheme.
8. The excess arose from receipts in respect of service transferred under the new Transfer Scheme in respect of officers who, on appointment to the civil service, had transferable service in other parts of the public service.

EXTRA REMUNERATION

Fifty-eight pensioners received from public funds sums ranging from £228 to £12,966 as remuneration for services rendered.

The total number of pensioners who received extra remuneration was seventy-three.

S. MAC GAMHNA,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
30 Aibreán, 1981.

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.

AGRICULTURAL GRANTS

Vote 21

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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	36,900,000	36,843,487	56,513	—
B.—Supplementary Allowance	825,000	759,569	65,431	—
C.—Special Allowance in respect of certain rates on Agricultural Land—1980				
<i>Original</i> Nil				
<i>Supplementary</i> £6,000,000				
	6,000,000	5,905,503	94,497	—
TOTAL				
<i>Original</i> £37,725,000				
<i>Supplementary</i> 6,000,000				
	£ 43,725,000	43,508,559	216,441	—
Surplus to be surrendered <u>£216,441</u>				

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The saving arose as a result of measures introduced in 1980 which lowered the eligibility threshold for rates relief from £60 rateable valuation to £40 rateable valuation and which rendered accurate estimation very difficult.

TOMÁS F. Ó COFAIGH,
Accounting Officer.

DEPARTMENT OF FINANCE,
7 Aibreán, 1981.

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, 1980, 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., 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> £4,612,000				
<i>Less Supplementary</i> 434,000				
	4,178,000	3,959,958	218,042	—
A.2.—Consultancy Services				
<i>Original</i> £102,000				
<i>Less Supplementary</i> 78,000				
	24,000	22,947	1,053	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £398,000				
<i>Supplementary</i> 158,000				
	556,000	557,063	—	1,063
B.2.—Office Machinery and other Office Supplies	106,000	118,831	—	12,831
C.—Post Office Services				
<i>Original</i> £69,000				
<i>Supplementary</i> 18,000				
	87,000	119,695	—	32,695
D.—Payments to the Incorporated Council of Law Reporting for Ireland ...	25,000	25,000	—	—
E.—Commissions and Special Inquiries				
<i>Original</i> £9,000				
<i>Supplementary</i> 3,000				
	12,000	12,622	—	622
F.1.—Legal Aid—Criminal				
<i>Original</i> £530,000				
<i>Supplementary</i> 280,000				
	810,000	767,217	42,783	—
F.2.—Legal Aid Board (Grant-in-Aid) ...	500,000	499,000	1,000	—
G.—Grant to Free Legal Advice Centres	27,000	28,000	—	1,000
H.—Compensation for Personal Injuries Criminally Inflicted				
<i>Original</i> £710,000				
<i>Supplementary</i> 290,000				
	1,000,000	1,138,843	—	138,843

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—Grants to Adoption Societies				
<i>Original</i> £79,000				
<i>Supplementary</i> 19,000				
	98,000	98,000	—	—
GROSS TOTAL				
<i>Original</i> £7,167,000				
<i>Supplementary</i> 256,000				
	£ 7,423,000	7,347,176	262,878	187,054
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £75,824	
Deduct—				
J.—Appropriations in Aid	55,000	66,357	Surplus of Appropriations in Aid realised £11,357	
NET TOTAL				
<i>Original</i> £7,112,000				
<i>Supplementary</i> 256,000				
	£ 7,368,000	7,280,819	Total Surplus to be surrendered £87,181	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Fees for Nationality and Citizenship Certificates (No. 26 of 1956) ...	3,100	9,955
Public Record Office Fees ...	—	1,601

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Saving due mainly to overestimation and also to delay in filling vacancies.
- B.2.—Excess due mainly to expenditure on computer and data preparation equipment and related items and other office machinery and supplies being greater than anticipated.
- C.—Excess due to (i) carry-over of some telephone bills from 1979 due to the effects of the postal dispute in that year, (ii) increases in telephone charges on 1 July, 1980 and (iii) some underestimation.
- E.—Expenditure on Commissions and Special Inquiries was more than anticipated.
- F.1.—It is difficult to estimate accurately expenditure under this subhead.
- H.—It is difficult to estimate accurately expenditure under this subhead.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Film Censorship fees (cash) ...	37,000	44,541
2. Miscellaneous ...	18,000	21,816
	£55,000	£66,357

Vote 22

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 ten officers received overtime payments in excess of £200, with amounts paid varying between £207 and £3,998. Overtime was paid to two hundred and seventy-six officers in all at a total cost of £92,624.

NOTES

£2,709 was received in respect of fees (stamps) for searches, copies, etc., in the Public Record Office.

An *ex-gratia* payment of £1,418 was made in respect of counsel who was assigned outside the scope of the Free Legal Aid Regulations (S. 332/3/75).

A loss by theft of £199 in cash from the Probation and Welfare Service Office in Waterford was made good from official funds (S. 13/8/78).

A sum of £20 in respect of Bank interest and surcharge on a public account for the Film Censor's Office was written off (S. 13/7/63).

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1980

Commission or Special Inquiry	Year of Appointment	Total expenditure to 31st December 1980
Landlord and Tenant Commission ...	1965-66	£ 7,070
Committee on Civil Legal Aid and Advice	1974	8,146
Criminal Injuries Compensation Tribunal ...	1974	36,555
Committee on Criminal Legal Aid ...	1975	3,881

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th April, 1981.

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.

GARDA SÍOCHÁNA

Vote 23

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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> £84,660,000				
<i>Supplementary</i> 4,636,000				
	89,296,000	86,571,842	2,724,158	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £3,085,000				
<i>Supplementary</i> 2,329,000				
	5,414,000	5,171,188	242,812	—
B.2.—Office Machinery and other Office Supplies	441,000	352,746	88,254	—
C.—Post Office Services				
<i>Original</i> £1,172,000				
<i>Supplementary</i> 270,000				
	1,442,000	1,405,219	36,781	—
D.—Clothing and Accessories				
<i>Original</i> £1,153,000				
<i>Less Supplementary</i> 500,000				
	653,000	915,275	—	262,275
E.—Station Services				
<i>Original</i> £735,000				
<i>Supplementary</i> 105,000				
	840,000	973,823	—	133,823
F.—Garda Síochána Medical Aid Society (Grant-in-Aid)	10,700	10,200	500	—
G.—Transport				
<i>Original</i> £3,460,000				
<i>Supplementary</i> 733,000				
	4,193,000	4,256,863	—	63,863
H.—Equipment	1,106,000	1,205,529	—	99,529
I.—Superannuation, etc.	16,050,000	15,660,460	389,540	—
J.—Witnesses' Expenses				
<i>Original</i> £116,000				
<i>Supplementary</i> 24,000				
	140,000	150,843	—	10,843
GROSS TOTAL				
<i>Original</i> £111,988,700				
<i>Supplementary</i> 7,597,000				
£	119,585,700	116,673,988	3,482,045	570,333
			Surplus of Gross Estimate over Expenditure £2,911,712	

Vote 23

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised		
<i>Deduct—</i>				
K.—Appropriations in Aid				
<i>Original</i>	£1,434,700			
<i>Supplementary</i>	100,000			
	1,534,700	1,637,593		
NET TOTAL				
<i>Original</i>	£110,554,000			
<i>Supplementary</i>	7,497,000			
	£118,051,000	115,036,395		
				Surplus of Appropriations in Aid realised £102,895
				Total Surplus to be surrendered £3,014,665

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.2.—Saving due mainly to expenditure on computer and data preparation equipment and related items being less than anticipated, partly offset by an excess on photocopying equipment and requisite materials.
- D.—The rate of delivery of clothing supplies was accelerated towards the end of the year and consequently the expenditure was greater than anticipated.
- E.—Excess due mainly to expenditure on furniture, etc., and cleaning being greater than anticipated.
- H.—Excess due mainly to expenditure on Technical Bureau equipment being greater than anticipated.
- J.—It is difficult to estimate accurately expenditure under this subhead.

APPROPRIATIONS IN AID

		Estimated £	Realised £
1. Contributions to the Garda Síochána Widows' and Children's Pension Scheme	<i>Original</i>	£840,000	
	<i>Supplementary</i>	40,000	
		880,000	909,547
2. Miscellaneous receipts (repayable advances, sale of old stores, fees for accident reports and non-public duties, etc.)	<i>Original</i>	£594,700	
	<i>Supplementary</i>	60,000	
		654,700	728,046
TOTAL	<i>Original</i>	£1,434,700	
	<i>Supplementary</i>	100,000	
		£1,534,700	£1,637,593
2. Miscellaneous items comprised the following:—			
Repayment of advances under Subhead B.1.	...	...	£62,209
Repayment for services rendered by the Garda Síochána	...	...	100,776
Recovery in respect of loss of property or damage to stores etc.	...	...	17,285

Vote 23

	£
Proceeds of sales of used vehicles, old stores and forfeited and unclaimed property	357,794
Fees for accident and malicious damage reports	130,525
Centage charge to Insurance Companies for collection of insurance premiums	18,526
Minor unclassified items	40,931
	<u>£728,046</u>

STATEMENT OF LOSSES (STORES ETC.)

In seventy-one accidents involving Garda Síochána vehicles damage amounting to £56,726 was attributable to Garda personnel (S.13/18/56).

In two hundred and twenty-eight accidents involving Garda Síochána vehicles damage amounting to £80,280 was not attributable to Garda personnel. In the case of eleven of these accidents sums totalling £1,618 were received in settlement (S.13/18/56 and S.16/1/67).

In seventy-eight cases malicious damage amounting to £11,943 was caused to Garda Síochána vehicles. In eight of these cases sums totalling £591 were received in settlement (S.200/9/45).

EXTRA REMUNERATION

Eight thousand, six hundred and sixty-eight members of the Garda Síochána and eighty civilian employees received overtime payments in excess of £200, with amounts paid varying between £204 and £7,231. Overtime was paid to nine thousand, six hundred and forty-three persons in all at a total cost of £10,368,195.

NOTES

£8,104 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 1980.

Sums amounting to £239, representing the cost of repairs to five Garda cars damaged in five accidents involving Army vehicles, were written off (S.13/7/63 and S.16/1/67).

A loss by theft of £75 from a Garda station was made good from official funds (S.13/8/78).

An *ex-gratia* payment of £106 was made to a civilian in respect of damage to his car following a bank robbery (S.16/1/67). An *ex-gratia* payment of £21 was made in respect of legal costs incurred in this case by the civilian (S.16/1/67).

An *ex-gratia* payment of £50 was made to a civilian in respect of damage to her car following collision with a stolen car which was being pursued by a Garda car (S.16/1/67).

Sums amounting to £220, representing the estimated value of radio equipment stolen in two cases from Garda cars, were written off (S.13/7/63).

A sum of £8,948 was charged to Subhead A in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Garda Representative Association (E.145/6/80).

A sum of £15,049 was charged to Subhead A in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Association of Garda Sergeants and Inspectors (E.145/6/80).

A sum of £7,204 was charged to Subhead A in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Síochána Medical Aid Society.

A sum of £7,204 was charged to Subhead A in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Síochána Benevolent Society.

GARDA SÍOCHÁNA REWARD FUND, 1980

The following statement shows the total receipts proper to the Fund for the year 1980 and the amount of payments in that period.

Vote 23

	£
Balance brought forward on 1st January, 1980	2,328
Receipts for year ended 31st December, 1980	5,254
	<hr/> 7,582
Payments for year ended 31st December, 1980	9,056
	<hr/>
Balance on 31st December, 1980	£1,474Dr

On 31st December, 1980 a sum of £4,567, which was payable to the Fund, was held in a suspense account.

The receipts into the Fund for the year amounted to £5,254 as shown hereunder:—

	£
Contribution from Garda Vote	415
Receipts from disciplinary measures	1,389
Revenue rewards	2,535
Fishery rewards	880
Miscellaneous receipts	35
	<hr/>
	£5,254

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1981.

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, 1980, 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> £12,433,000				
<i>Supplementary</i> 4,427,000				
	16,860,000	16,078,744	781,256	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £213,000				
<i>Supplementary</i> 82,000				
	295,000	332,712	—	37,712
B.2.—Office Machinery and other Office Supplies	22,500	25,563	—	3,063
C.—Post Office Services				
<i>Original</i> £51,000				
<i>Supplementary</i> 12,000				
	63,000	55,250	7,750	—
D.—Buildings and Equipment				
<i>Original</i> £3,800,000				
<i>Supplementary</i> 1,800,000				
	5,600,000	5,802,764	—	202,764
E.—Prison Services, etc.				
<i>Original</i> £1,527,000				
<i>Supplementary</i> 209,000				
	1,736,000	1,806,345	—	70,345
F.—Manufacturing Department and Farm				
<i>Original</i> £220,000				
<i>Less Supplementary</i> 5,000				
	215,000	161,618	53,382	—
G.—Welfare Service	214,000	198,983	15,017	—
H.—Educational Services				
<i>Original</i> £35,000				
<i>Supplementary</i> 5,000				
	40,000	40,736	—	736
GROSS TOTAL				
<i>Original</i> £18,515,500				
<i>Supplementary</i> 6,530,000				
	£ 25,045,500	24,502,715	857,405	314,620
			Surplus of Gross Estimate over Expenditure £542,785	
			Deficiency in Appropriations in Aid realised £37,128	
I.—Appropriations in Aid				
	Estimated	Realised		
	260,500	223,372		
NET TOTAL				
<i>Original</i> £18,255,000				
<i>Supplementary</i> 6,530,000				
	£ 24,785,000	24,279,343	Net Surplus to be surrendered £505,657	

Vote 24

Estimated daily average number of prisoners	...	...	...	...	1,355
Actual daily average number of prisoners	...	...	...	...	1,215

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—Excess due to expenditure on escort and conveyance of prisoners and travelling, subsistence, removal, etc., expenses of prisons staff being greater than anticipated.
- B.2.—Excess due mainly to expenditure on photocopying equipment and materials being greater than anticipated.
- C.—Saving due to expenditure on telephones being less than anticipated.
- F.—Saving due to the fact that the level of activity in the manufacturing workshops was less than anticipated.
- 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.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Manufacturing Department and Farm (including produce used in prisons)	250,000	153,821
2. Miscellaneous	10,500	6,551
	<u>£260,500</u>	<u>£223,372</u>

1. The deficit was due to the fact that the development of manufacturing work did not reach the level anticipated.
2. Sales of miscellaneous items were greater than anticipated.

EXTRA REMUNERATION

One thousand, four hundred and seventy-three officers received overtime payments in excess of £200, with amounts paid varying between £219 and £10,700. Overtime was paid to one thousand, five hundred and nine officers in all at a total cost of £4,683,449.

NOTES

Ex-gratia payments amounting to £159 were made to six officers in respect of damage to personal property (E.109/41/41).

Expenditure of £19,461 for professional fees was incurred in prior years on a building project which, following a Government decision, did not proceed (S.13/9/77).

A site containing 6a. 2r. 5p., which was purchased at a cost of £90,000 in 1972 for the purpose of building a women's prison, was transferred free of charge to the Commissioners of Public Works (S.13/9/77).

Out-of-Court settlements of (1) sums of £3,000 and £2,703 (plus £525 costs) were paid to two former prisoners who were accidentally injured while in prison and (2) a sum of £20,000 was paid to the dependants of a prisoner who died in prison (S.13/14/76 and S.13/8/78).

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1981.

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.

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st DECEMBER, 1980

	Agriculture	Other Industries	Total		Agriculture	Other Industries	Total
	£	£	£		£	£	£
Stock in hand, 1st January, 1980	11,362	100,809	112,171	Sales	34,624	129,000	163,624
Purchases	23,696	143,407	167,103	*Stock in hand 31st December, 1980	13,363	125,704	139,067
Profit	12,929	10,488	23,417				
	£47,987	£254,704	£302,691		£47,987	£254,704	£302,691

*Materials, £67,013; manufactured goods, £6,452; tools, etc., £65,602.

RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1st January, 1980	£ 26,699	Amount due in respect of sales as at 1st January, 1980	£ 25,275
Purchases during year ended 31st December, 1980	167,103	Sales during year ended 31st December, 1980	163,624
	193,802		188,899
†Amount due in respect of purchases as at 31st December, 1980	32,184	*Amount due in respect of sales as at 31st December, 1980	35,078
Expenditure from Subhead F as per Appropriation Account	£161,618	Receipts under Subhead I (1) as per Appropriation Account	£153,821
†Viz.—Public Departments, £25,774; other persons, £6,410.		*Viz.—Public Departments, £33,618; other persons, £1,460.	

A. WARD,
Accounting Officer.

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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 ...	4,588,000	4,285,843	302,157	—
B.1.—Travelling and Incidental Expenses	278,000	455,802	—	177,802
B.2.—Office Machinery and other Office Supplies	91,000	73,064	17,936	—
C.—Post Office Services	76,000	92,893	—	16,893
GROSS TOTAL	£ 5,033,000	4,907,602	320,093	194,695
			Surplus of Gross Estimate over Expenditure £125,398	
	Estimated	Realised	Surplus of Appropriations in Aid realised £112,640	
D.— <i>Deduct—</i> Appropriations in Aid	310,000	422,640		
NET TOTAL	£ 4,723,000	4,484,962	Total Surplus to be surrendered £238,038	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Court Percentages	19,000	24,060

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £258,000 was received from the Vote for Remuneration (No. 53). Saving was due mainly to delay in the filling of vacancies and some posts which were provided for not being required.
- B.1.—Expenditure on travelling, subsistence and miscellaneous items was greater than anticipated. It is difficult to estimate accurately expenditure under this subhead.
- B.2.—Saving due mainly to the provision for computer and data preparation equipment not being spent, partly offset by expenditure on photocopying equipment and materials and other office machinery and supplies being greater than anticipated.
- C.—Excess due to carry-over of some telephone bills from 1979 due to the effects of the postal dispute in that year and increases in telephone charges on 1 July, 1980.

APPROPRIATIONS IN AID

									Estimated	Realised
									£	£
1. Fines	...	...	...	...	...	...	...	...	250,000	312,963
2. Fees	...	...	...	...	...	...	...	...	50,000	70,203
3. Miscellaneous	...	...	...	...	...	...	...	...	10,000	39,474
									<u>£310,000</u>	<u>£422,640</u>

1, 2 and 3. Receipts in respect of these items are difficult to estimate accurately.

EXTRA REMUNERATION

Thirty-nine officers received overtime payments in excess of £200, with amounts paid varying between £227 and £1,473. Overtime was paid to one hundred and seventy-seven officers in all at a total cost of £31,356.

NOTE

Fees (stamps) were received as follows:—

	£
District Court fees	482,365
Circuit Court fees	294,106
Judicature fees (including Bankruptcy fees, Judgments Registry fees and Chief Justice fees)	914,618

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th April, 1981.

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, 1980, 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 ...	3,182,000	3,142,521	39,479	—
B.1.—Travelling and Incidental Expenses	87,000	38,601	48,399	—
B.2.—Office Machinery and other Office Supplies ...	60,000	60,391	—	391
C.—Post Office Services ...	55,000	53,663	1,337	—
TOTAL	£ 3,384,000	3,295,176	89,215	391

Surplus to be surrendered £88,824

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Land Registry Fees ...	£2,626,163
Registry of Deeds Fees ...	£26,470

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.1.—Saving mainly due to the provision for compensation not being spent.

EXTRA REMUNERATION

One hundred and ninety-six officers received overtime payments in excess of £200, with amounts paid varying between £203 and £2,067. Overtime was paid to three hundred and twenty officers in all at a total cost of £130,902.

NOTES

An *ex-gratia* payment of £29 was made to an officer in respect of loss of personal property (E.109/41/41).

A sum of £4,500 representing an estimated amount due to the Registry of Deeds in respect of unclosed negative searches in the Registry of Deeds was written off as uncollectable (S.137/63)

Fees (stamps) were received as follows:—

	£
Land Registry fees ...	220,607
Registry of Deeds fees ...	206,649

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th April, 1981.

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 Cise.

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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 ...	£ 70,000	£ 65,157	£ 4,843	£ —
B.—Travelling and Incidental Expenses ...	25,400	2,354	23,046	—
C.—Post Office Services	4,710	4,252	458	—
GROSS TOTAL	£ 100,110	71,763	28,347	—
			Surplus of Gross Estimate over Expenditure £28,347	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>		
D.—Appropriations in Aid	110	110		
NET TOTAL	£ 100,000	71,653	Surplus to be surrendered £28,347	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Savings due to staff replacements at lower points of the pay scale.
 B.—Savings due to the deferment of the purchase of machinery.
 C.—Savings due to disruption in telephone service due to mechanical fault.

EXTRA REMUNERATION

Eight officers were paid a total of £629 in respect of overtime.

ANTOINETTE DORIS,
Accounting Officer.

OFFICE OF CHARITABLE DONATIONS AND BEQUESTS,
23rd April, 1981.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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> £7,396,000				
<i>Supplementary</i> 428,000				
	7,824,000	7,530,796	293,204	—
A.2.—Consultancy Services	5,000	3,780	1,220	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £895,000				
<i>Supplementary</i> 150,000				
	1,045,000	1,051,039	—	6,039
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £35,000				
<i>Supplementary</i> 17,000				
	52,000	52,419	—	419
C.—Post Office Services				
<i>Original</i> £212,000				
<i>Supplementary</i> 50,000				
	262,000	284,264	—	22,264
D.—Statutory Inquiries	5,000	5,414	—	414
E.1.—Housing Subsidy	62,507,000	62,386,265	120,735	—
E.2.—Private Housing Grants				
<i>Original</i> £23,000,000				
<i>Supplementary</i> 4,000,000				
	27,000,000	26,984,650	15,350	—
F.1.—Water Supply and Sewerage, etc., Subsidies	12,466,000	12,463,314	2,686	—
F.2.—Water Supply and Sewerage Grants	4,000,000	4,009,933	—	9,933
G.—Grants in respect of Environmental Works and Dangerous Places ...	1,500,000	1,500,000	—	—
H.—Recoupment of Expenditure in respect of Register of Electors	363,000	362,759	241	—
I.—An Foras Forbartha, Teo. (Grant-in-Aid)				
<i>Original</i> £1,946,000				
<i>Supplementary</i> 41,000				
	1,987,000	1,987,000	—	—
J.—Local Improvements Scheme ...	2,000,000	1,998,978	1,022	—
K.—Technical Assistance	24,000	23,673	327	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Grants in respect of Road Works, Road Safety and related Services <i>Original</i> £48,598,000 <i>Supplementary</i> 5,006,000	53,604,000	53,600,980	3,020	—
M.—Licensing and Registration of Motor Vehicles and Licensing of Drivers	2,616,000	2,616,067	—	67
N.—Interest Subsidy for Building Societies <i>Original</i> £140,000 <i>Supplementary</i> 1,400,000 <i>Do.</i> 500,000	2,040,000	1,911,370	128,630	—
O.—Recoupment of Expenditure on foot of certain Malicious Injuries <i>Original</i> £1,000,000 <i>Supplementary</i> 2,000,000	3,000,000	3,218,807	—	218,807
P.—Grant in Relief of Rates	106,565,000	106,346,047	218,953	—
Q.—Miscellaneous Services <i>Original</i> £1,447,000 <i>Supplementary</i> 2,000	1,449,000	1,387,994	61,006	—
R.—Apprentice Employment	1,000	862	138	—
GROSS TOTAL <i>Original</i> £276,721,000 <i>Supplementary</i> 1,400,000 <i>Do.</i> 12,194,000 £	290,315,000	289,726,411	846,532	257,943
			Surplus of Gross Estimate over Expenditure £588,589	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>		
S.—Appropriations in Aid <i>Original</i> £1,215,000 <i>Less Supplementary</i> 205,000	1,010,000	999,107	Deficiency in Appropriations in Aid realised £10,893	
NET TOTAL <i>Original</i> £275,506,000 <i>Supplementary</i> 1,400,000 <i>Do.</i> 12,399,000 £	289,305,000	288,727,304	Net Surplus to be surrendered £577,696	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—Anticipated consultancy projects did not materialise.

C.—Due to industrial action in the Department of Posts and Telegraphs in 1979, some accounts in respect of that year were not received for payment until 1980.

Vote 28

D.—Accurate estimation is not possible.

N.—Claims from building societies were less than anticipated.

O.—Accurate estimation is not possible.

R.—Claims from Local Authorities were less than anticipated.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Fees payable by local authorities, etc., for audit of their accounts ...		220,000	225,780
2. Costs payable by local authorities in relation to inquiries ...		11,000	6,175
3. Expenses repayable by local authorities under Section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939)			
	<i>Original</i>	£67,000	
	<i>Supplementary</i>	15,000	
		82,000	67,893
4. Fees payable by applicants for certificates of reasonable value of new houses			
	<i>Original</i>	£35,000	
	<i>Supplementary</i>	65,000	
		100,000	101,213
5. Inspection fees in respect of the scheme of structural guarantees for new houses			
	<i>Original</i>	£80,000	
	<i>Supplementary</i>	70,000	
		150,000	158,789
6. Fees payable by applicants for driving tests			
	<i>Original</i>	£750,000	
	<i>Less Supplementary</i>	440,000	
		310,000	304,531
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>	£52,000	
	<i>Supplementary</i>	85,000	
		137,000	134,726
TOTAL			
	<i>Original</i>	£1,215,000	
	<i>Less Supplementary</i>	205,000	
		£1,010,000	£999,107

2. Accurate estimation not possible.

3. The actual operating expenses of the Combined Purchasing Section turned out to be less than anticipated.

5. It was difficult to estimate receipts for the year, due to a change in the system of fee payments.

7. The principal receipts under this head were:—salaries of officers on loan to outside bodies, £99,082; recoupment of travelling expenses by the EEC, £28,816; refunds of private housing and water and sewerage grants, £3,976; Vested Cottages Appeals fees, £746.

EXTRA REMUNERATION

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

An Assistant Secretary received an allowance of £800 as Chairman and a Principal Officer received an allowance of £520 as a Director of the National Building Agency.

A Principal Officer and a Planning Officer each received an allowance of £650 as members of An Bord Pleanála.

Two Assistant Principal Officers, two Administrative Officers, seven Higher Executive Officers, six Executive Officers and seven Clerical Assistants received amounts ranging from £200 to £2,164 for special or higher duties. The total amount paid was £19,425.

Twenty Messengers, twelve Service Attendants, sixty Clerical Assistants, twenty-three Clerical Officers, four Paperkeepers, seventeen Key Punch Operators, nine Staff Officers, nineteen Executive Officers and six Higher Executive Officers received amounts ranging from £200 to £2,427 for overtime. The total number of officers who performed overtime was three hundred and fifty seven and the total expenditure was £148,537.

Nineteen Building Inspectors and fifteen Housing Inspectors received incentive bonus payments ranging from £232 to £1,569 for extra work in connection with Housing Grant inspections. The total amount paid was £63,677.

One Assistant Secretary, three Principal Officers, three Assistant Principal Officers, one assistant Chief Engineering Adviser and one Local Government Inspector received amounts ranging from £224 to £1,080 for attendance at meetings abroad. The total amount paid was £6,045.

NOTES

A sum of £592,610 was charged to Subhead A.1 in respect of staff assigned to An Bord Pleanála.

A sum of £43,043 was charged to Subhead A.1 in respect of staff assigned to the National Road Safety Association.

A sum of £26,113 was charged to Subhead A.1 in respect of staff assigned to the Irish Water Safety Association.

A sum of £29,010 was charged to Subhead B.1 in respect of travelling and subsistence incurred by staff assigned to An Bord Pleanála.

DUBLIN INNER CITY GROUP FUND ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1980

					£
Balance on 1st January, 1980	...	...	...	...	933,000
Grants (see schedule)	...	...	...	...	201,982
Balance on 31st December, 1980	...	...	...	...	<u>£731,018</u>

NOTE

In 1979 the Dublin Inner City Group Fund was accounted for by the Department of Economic Planning and Development.

SCHEDULE

Dublin Inner City Group Fund — Payments in year ended 31st December, 1980

Project	Agent (a)	Amount
		£
1. North Inner City Co-operative Ltd. Management assistance grant	IDA	6,000
2. Grant to IDA in respect of subsidy for site at East Wall Road	Department of Industry, Commerce and Tourism	41,000
3. The Industrial Co-operative (Inner City Dublin) Society Ltd.		
(i) Grant for market survey	IDA	6,138
(ii) Grant towards management assistance	Do.	7,000
4. Grant to Rutland Design and Display Workshop (a subsidiary of the North Inner City Co-op Ltd.) for materials	Do.	1,000
5. Grant to Lourdes Youth Community Centre, Rutland Street School in respect of materials for renovation	Dublin Corporation	11,000
6. Grant to Dublin Corporation in respect of employment on environmental improvement schemes	Dublin Corporation	50,000
7. Grant to Tosach towards the cost of a personal development course	AnCO	1,844
8. St. Vincent's Trust, Mabbot Lane	Dublin Corporation	12,000
(i) Grant towards the lease of premises	IDA	5,000
(ii) Working Capital Grant		
9. Dublin Simon Community. Grant in respect of Ellis Place Workshop	Dublin Corporation	11,000
10. Grants for recreational facilities at		
(i) Sheriff Street Youth Club		20,000
(ii) St. Francis Xavier Community Centre	Dublin Corporation	10,000
(iii) Former Dorset Street Fire Station		20,000
TOTAL		£201,982

(a) The agencies referred to above act for the Inner City Group in accounting for details of payments and maintain vouchers of expenditure for audit.

G. A. MEAGHER,
Accounting Officer.

DEPARTMENT OF THE ENVIRONMENT,
29th April, 1981.

I have examined the above Accounts 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 these Accounts and Statement are correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Cste.

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE EMPLOYMENT GUARANTEE FUND

	£
Receipts from the Employment Guarantee Fund	1,400,000
Payments to Local Authorities for Environmental Improvement Schemes	1,178,060
Balance on 31st December, 1980	£221,940

G. A. MEAGHER,
Accounting Officer.

DEPARTMENT OF THE ENVIRONMENT,
29th April, 1981.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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> £7,869,000 <i>Supplementary</i> 96,000	7,965,000	7,928,116	36,884	—
A.2.—Travelling and Incidental Expenses <i>Original</i> £800,000 <i>Supplementary</i> 155,000	955,000	1,070,895	—	115,895
A.3.—Office Machinery and other Office Supplies	150,000	152,682	—	2,682
A.4.—Post Office Services	560,000	582,656	—	22,656
B.1.—International Activities	255,000	261,426	—	6,426
B.2.—Research Activities	210,000	209,464	536	—
C.1.—Higher Education Grants	3,340,000	3,309,320	30,680	—
C.2.—University Scholarships, Research Grants and Fellowships	450,000	452,448	—	2,448
D.1.—Publications in Irish	560,000	611,691	—	51,691
D.2.—Grants to Colleges providing Courses in Irish	400,000	371,680	28,320	—
D.3.—Transport Services <i>Original</i> £16,000,000 <i>Supplementary</i> 4,420,100	20,420,100	20,425,706	—	5,606
D.4.—Technological Aids	250,000	238,956	11,044	—
D.5.—Training Courses — Audio-Visual Aids	6,000	4,442	1,558	—
D.6.—Physical Education	179,000	110,369	68,631	—
D.7.—Teachers' Centres	80,000	79,154	846	—
D.8.—National and Secondary Schools — Grants towards Clerical Assistance <i>Original</i> £1,160,000 <i>Supplementary</i> 138,000	1,298,000	1,224,755	73,245	—

Vote 29

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
D.9.—Pearse Commemoration Projects ...	£ 40,000	£ 27,703	£ 12,297	£ —
D.10.—Grants to Voluntary Organisations towards the Employment of Development Officers	380,000	288,750	91,250	—
NATIONAL LIBRARY				
E.1.—Purchase of Books, etc. (Grant-in-Aid)				
<i>Original</i> £50,000				
<i>Supplementary</i> 14,300				
	64,300	64,300	—	—
E.2.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid)	3,000	3,000	—	—
E.3.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications	4,000	2,838	1,162	—
E.4.—Development Schemes	15,000	15,000	—	—
NATIONAL MUSEUM				
F.1.—Purchase of Specimens (Grant-in-Aid)	60,000	60,000	—	—
F.2.—Fittings, Materials, etc.				
<i>Original</i> £15,000				
<i>Supplementary</i> 4,000				
	19,000	20,927	—	1,927
F.3.—Archaeological Excavations				
<i>Original</i> £61,000				
<i>Supplementary</i> 283,000				
	344,000	323,591	20,409	—
F.4.—Development Schemes	15,000	15,000	—	—
GRANTS-IN-AID				
G.1.—Grant-in-Aid Fund for Cultural, Scientific and Educational Activities				
<i>Original</i> £135,000				
<i>Supplementary</i> 11,400				
	146,400	146,400	—	—
G.2.—Royal Irish Academy of Music				
<i>Original</i> £174,500				
<i>Supplementary</i> 6,200				
	180,700	180,700	—	—
G.3.—Grant-in-Aid Fund for Youth and Sports Organisations				
<i>Original</i> £1,392,000				
<i>Supplementary</i> 100,000				
	1,492,000	1,455,953	36,047	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.4.—Institiúid Teangeolaíochta Éireann				
<i>Original</i> £164,500				
<i>Supplementary</i> 12,000				
	176,500	176,500	—	—
G.5.—Grant-in-Aid Fund for Youth Employment	500,000	500,000	—	—
G.6.—Special USA Exhibition Fund ...	1,000	—	1,000	—
GROSS TOTAL				
<i>Original</i> £35,279,000				
<i>Supplementary</i> 5,240,000				
£	40,519,000	40,314,422	413,909	209,331
			Surplus of Gross Estimate over Expenditure £204,578	
Deduct—	Estimated	Realised		
H.—Appropriations in Aid				
<i>Original</i> £136,000				
<i>Supplementary</i> 160,000				
	296,000	463,634		
			Surplus of Appropriations in Aid realised £167,634	
NET TOTAL				
<i>Original</i> £35,143,000				
<i>Supplementary</i> 5,080,000				
£	40,223,000	39,850,788		
			Total Surplus to be surrendered £372,212	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—Expenditure was greater than expected.

D.1.—Printing and binding costs were greater than expected.

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.8.—The rate of new appointments was slower than expected.

D.9.—Expenditure was less than expected.

D.10.—The number appointed was less than expected.

E.3.—The fees claimed were less than expected.

F.2.—Expenditure was greater than expected.

F.3.—Expenditure was less than expected.

G.6.—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.

Vote 29

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Fees for genealogical researches, etc.	... ..		10,000	15,481
2. Sales of publications in Irish	... ..		40,000	38,751
3. Fees for photocopying services	... ..		10,000	16,675
4. Income from Treasures of Early Irish Art Exhibition in United States (Subhead G.6)	... ..		1,000	—
5. Recoupment of certain travelling and subsistence expenses from the EEC	... ..		15,000	21,866
6. Contribution from the EEC for educational activities				
	<i>Original</i>	£38,000		
	<i>Supplementary</i>	12,000		
			50,000	88,202
7. Miscellaneous				
	<i>Original</i>	£22,000		
	<i>Supplementary</i>	20,000		
			42,000	69,314
8. Receipts from the European Social Fund				
	<i>Original</i>	Nil		
	<i>Supplementary</i>	£128,000		
			128,000	213,345
	TOTAL			
	<i>Original</i>	£136,000		
	<i>Supplementary</i>	160,000		
			£296,000	£463,634

1. There was a considerable increase in the demand for genealogical researches.
3. Receipts were greater than expected.
4. No money was received from the exhibition in 1980.
5. Refund of travel costs from the EEC was greater than expected.
6. Receipts were greater than anticipated.
7. Receipts are variable and cannot be closely estimated.
8. Receipts were greater than expected.

EXTRA REMUNERATION

Two Higher Executive Officers, one Executive Officer and one Staff Officer received allowances of £2,160, £2,160, £1,143 and £425, respectively, for special duties.

Nine Higher Executive Officers, twenty two Executive Officers, twenty three Staff Officers, thirty eight Clerical Officers, one hundred and eleven Clerical Assistants, nineteen Messengers, two Temporary Porters, two Temporary Watchmen, five Night Watchmen and two General Operatives received sums varying from £201 to £3,133 in respect of overtime.

The total amount paid in respect of overtime was £178,929.

One Assistant in the Museum, three National Library Assistants, one Head Attendant, forty nine Attendants, one Moulder and Binder, one Carpenter, three Labourers, one Photographer, one Painter, one Cleaner, five Technical Assistants and one Professional Assistant in the Institutions of Science and Art received sums varying from £201 to £2,260 in respect of extra attendance Sunday and night duty.

The total number of officers receiving extra remuneration was five hundred and sixty nine.

NOTES

Expenditure under Subhead A.2 includes a sum of £1,435 in respect of costs incurred in bringing guardianship proceedings (S. 18/13/77).

Ex-gratia payment of £926 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 an Irish book (S. 9/8/51).

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Aibreán, 1981.

I have examined the above Account and the appended Accounts and 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 these Accounts and Statement are correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste.

GRANTS-IN-AID

ACCOUNTS OF GRANT-IN-AID FUNDS, 1980

	Balances on 1st January, 1980	Grants-in- Aid, 1980	Total	Expenditure, 1980	Balances on 31st Dec- ember, 1980
	£	£	£	£	£
Purchase of Specimens for National Museum ...	4,333	60,000	64,333	54,543	9,790
Purchase of Books, etc., for National Library ...	14,950	64,300	79,250	64,068	15,182
Survey and Reproduction of Irish Historical Records in Foreign Collections ...	3,218	3,000	6,218	725	5,493
Fund for Cultural, Scientific and Educational Activities (a)	—	146,400	146,400	146,400	—
Fund for Youth and Sports Organisations (b) ...	—	1,455,953	1,455,953	1,440,972	14,981
Fund for Youth Employment	277,640	500,000	777,640	556,357	221,283
National Museum — US Exhibition of Treasures of Early Irish Art	28,674	—	28,674	—	28,674
Total	£ 328,815	2,229,653	2,558,468	2,263,065	295,403

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Aibreán, 1981.

- (a) An analysis of expenditure from this grant-in-aid account is on page 80.
(b) An analysis of expenditure from this grant-in-aid account is on page 80.

Vote 29

ANALYSIS OF PAYMENTS FROM THE GRANT-IN-AID FUND FOR CULTURAL, SCIENTIFIC AND EDUCATIONAL ACTIVITIES

	£
Dublin Institute of Adult Education	10,000
Chester Beatty Library	76,450
An Cumann Scoilríomáíochta	10,750
An Cumann le Béaloideas Éireann	1,500
The National Film Institute of Ireland	9,000
Music Association of Ireland	5,000
Irish Countrywomen's Association	8,000
Aontas	15,000
Foras Éireann	1,800
Irish Committee of Historical Sciences	1,500
Marsh's Library	400
People's College	4,000
Royal Zoological Society of Ireland	2,000
Royal Society of Antiquaries of Ireland	1,000
	<hr/>
	£146,400

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)	302,550
Special Grants for International Competition	16,535
Payments relating to the promotional activities of Cospóir, the National Sports Council	160,037
Sports Scholarships	6,313
Capital Grants towards the erection of Sports Complexes (see Schedule B)	101,500
Developments at Morton Stadium, Santry	80,386
Special pre-Olympic Training Grants paid to the Olympic Council of Ireland	5,476
Grants towards Cross-Border Sports Competitions	1,100
Subsidy Scheme for the provision of Hurleys for Young People	85,018
Boat Building Competition	3,675
Grants to Youth Organisations and Inservice Training (see Schedule C)	616,714
Publicity Campaign	35,000
International Cultural Exchanges	15,999
North/South Ireland Cultural Exchanges	2,929
O'Sullivan Committee Expenses	3,091
National Award Scheme	139
Miscellaneous Payments	4,510
	<hr/>
	£1,440,972

SCHEDULE A

GRANTS TO THE NATIONAL GOVERNING BODIES OF SPORT

	£
Amateur Basketball Association of Ireland	6,500
Association for Adventure Sports	21,000
Badminton Union of Ireland	11,000
Irish Amateur Boxing Association	6,250
Bord Lúthchleas na hÉireann	21,000
Comhairle Liathróid Láimhe na hÉireann	14,500

SCHEDULE A—continued

	£
Cumann Camogaíochta na nGael	7,200
Irish Amateur Rowing Union	9,200
Irish Amateur Swimming Association	11,000
Irish Ladies Hockey Union	7,000
Irish Lawn Tennis Association	8,000
Olympic Council of Ireland	45,000
National Athletic and Cycling Association	9,000
National Community Games	17,000
National Finance Committee for Amateur Association Football	13,000
Cumann Lúthchleas Gael	19,000
Miscellaneous Grants under £5,000 (47 organisations)	76,900
	<hr/>
	£302,550

SCHEDULE B

CAPITAL GRANTS TOWARDS THE ERECTION OF SPORTS COMPLEXES

	£
Ballybrack Sport, Youth and Social Federation	7,000
63rd Dublin Holy Cross Unit C.B.S.I. (Dublin)	5,000
St. Maur's G.A.A. Club, Rush	5,000
Summerhill Community Centre	7,000
Ballinasloe/Roundwood G.F.C.	4,000
Avondale G.A.A. and Sports Centre Committee	4,000
Letterkenny Community Centre Ltd.	7,500
Presentation College, Athenry	10,000
Marist College, Athlone	3,000
Castlegar Sports Complex Committee	5,000
Ballinrobe and District Community and Recreational Centre	12,500
St. John Bosco Club, Donegal Town	5,000
Tuam C.B.S.I.	2,500
St. Brigid's Hall Committee, Tubbercurry	5,000
Kingscourt Community Centre	5,000
Crossmolina Community Centre	4,000
Oakwood Youth Club	5,000
Association for Adventure Sports	5,000
	<hr/>
	£101,500

SCHEDULE C

GRANTS TO YOUTH ORGANISATIONS AND IN-SERVICE TRAINING

	£
National Youth Council	48,500
National Federation of Youth Clubs	119,250
Federation of Irish Scout Associations	83,500
Catholic Youth Council	67,210
Catholic Guides of Ireland	7,800
Irish Building Companions	3,300
Comhchairdeas	3,100
Voluntary Service International	3,000
Boys Brigade	1,425
Girls Brigade	2,529

Vote 29

SCHEDULE C—continued

	£
Irish Methodist Youth Department	1,200
Presbyterian Youth Council	700
Ogra Chorcaí	41,300
Girls Friendly Society	500
Irish Girl Guides	30,000
Church of Ireland Youth Council	10,740
Society of St. Vincent de Paul	2,600
Young Women's Christian Association	850
Jewish Youth Council	650
Contact	7,500
Catholic Young Men's Society	1,450
Macra na Tuaithe	129,500
Common Training Programme	3,000
Inservice Training Programme for Youth Workers	30,000
Sheilbagan Outdoor Pursuits Centres	5,000
Catholic Boy Scouts of Ireland	4,110
Portlaoise CBSI	5,000
No Name Club	3,000
	<u>£616,714</u>

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

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1980

	Securities £	Cash £		Securities £	Cash £
Balances on 1st January, 1980	164,768	28,497	Securities redeemed, viz., 44% National Loan 1975/80	257	—
Transferred from Income Account for Investment	—	21,797	11½% Exchequer Stock	510	—
9½% Exchequer Loan 1991/96 (Mary C. Ryan Fund Established)	1,000	—	Cash invested in securities viz., 11% National Loan 1993/98	—	38,297
Securities bought	56,714	—	Balances on 31st December, 1980	221,715	11,997
	<u>£222,482</u>	<u>£50,294</u>		<u>£222,482</u>	<u>£50,294</u>

LIST OF SECURITIES HELD ON 31ST DECEMBER, 1980

	£
5½% National Loan, 1982/87	280
6% Exchequer Loan, 1985/90	611
6% Exchequer Stock, 1980/85	15,487
6½% Exchequer Stock 2000/05	337
6½% National Loan, 1986/91	400
7% E.S.B. Stock, 1986/91	1,100
7% National Loan, 1987/92	960
7½% E.S.B. Stock, 1988/93	6
8½% Conversion Stock, 1986/88	500
9% Conversion Stock, 1980/82	660
9½% National Loan, 1989/94	500
9½% Exchequer Loan, 1991/96	1,000
9½% National Loan, 1984/89	76,332
9½% National Development Loan, 1992/97	1,300
11% National Loan, 1993/98	70,464
12% Conversion Stock, 1995	550
13% E.S.B. Stock, 1983/85	3,048
13% E.S.B. Stock, 1988	14,400
13% E.S.B. Stock, 1990/92	20,910
14% National Loan, 1985/90	12,870
	<u>£221,715</u>

NON-VOTED FUNDS—*continued*

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1980

Fund	Balance on 1st January, 1980	Income, 1980	Total	Expenditure, 1980	Balance on 31st Dec- ember, 1980
	£	£	£	£	£
Killury or Nelan Fund	351	173	524	300	224
Mary C. Ryan Fund	—	416	416	—	416
The Henry P. Mulock Charity	13	16	29	13	16
Carlisle and Blake Fund	1,214	468	1,682	1,067	615
Reid Bequest—Scheme A	139	279	418	307	111
—Scheme B	1,236	460	1,696	1,110	586
—Scheme C	3,016	920	3,936	2,500	1,436
The Father O'Halloran Memorial Fund	15	30	45	30	15
The Michael Joseph McEnery Memorial Scholarship Fund	610	305	915	420	495
The Lismore Endowment (Earl of Cork's Scholarships)	—	116	116	116	—
The Charleville Endowment	184	184	368	184	184
The Burke Memorial Fund	89	22	111	38	73
Ciste Shéamus A. Mhic Shuibhne	83	13	96	—	96
Erasmus Smith Endowment	580	12,577	13,157	13,157	—
The Mary A. Hardiman Bequest	5,549	4,443	9,992	8,102	1,890
Murphy Bequest	7,602	15,936	23,538	14,206	9,332
TOTAL	£ 20,681	36,358	57,039	41,550	15,489

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE
EMPLOYMENT GUARANTEE FUND

Receipts from the Employment Guarantee Fund	£ 1,500,000
Payments:—	
Youth Employment	£897,234
Provision of Recreation Facilities	409,466
	<u>1,306,700</u>
Balance on 31st December, 1980	<u>£193,300</u>

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Aibreán, 1981.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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
	£	£	£	£
TRAINING OF TEACHERS				
A.1.—Training Colleges				
<i>Original</i> £5,686,000				
<i>Less Supplementary</i> 135,000				
	5,551,000	5,429,463	121,537	—
A.2.—Loans and Grants to Training College Students ...	830,000	454,753	375,247	—
A.3.—Special Courses for Teachers ...	85,000	85,113	—	113
B.—Examinations ...	2,000	624	1,376	—
SCHOOLS				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools				
<i>Original</i> £137,410,000				
<i>Supplementary</i> 7,160,000				
	144,570,000	142,946,509	1,623,491	—
C.2.—Model Schools — Miscellaneous Expenses ...	50,000	48,143	1,857	—
C.3.—Incidental Expenses ...	35,000	29,440	5,560	—
C.4.—Miscellaneous Grants ...	320,000	277,859	42,141	—
C.5.—Capitation Grants towards Operating Costs of National Schools ...	6,500,000	6,337,825	162,175	—
C.6.—Aid towards the cost of School Books ...	405,000	355,700	49,300	—
C.7.—Fees for pupils in Secondary Tops	8,000	1,844	6,156	—
C.8.—Special Educational Projects ...	327,000	264,004	62,996	—
C.9.—Caretakers in National Schools				
<i>Original</i> £890,000				
<i>Supplementary</i> 345,000				
	1,235,000	1,164,796	70,204	—
C.10.—Child Care Assistants in National Schools for the Handicapped ...	189,000	168,703	20,297	—
D.—Superannuation, etc., of Teachers ...	21,894,000	21,964,428	—	70,428

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
E.—Building, Equipment and Furnishing of National Schools				
Original	£17,000,000			
Supplementary	6,250,000			
	23,250,000	23,504,304	—	254,304
GROSS TOTAL				
Original	£191,631,000			
Supplementary	13,620,000			
	£ 205,251,000	203,033,508	2,542,337	324,845
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £2,217,492	
F.—Appropriations in Aid	1,061,000	1,140,387	Surplus of Appropriations in Aid realised £79,387	
NET TOTAL			Total Surplus to be surrendered £2,296,879	
Original	£190,570,000			
Supplementary	13,620,000			
	£ 204,190,000	201,893,121		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The number of students who qualified for grants and loans was less than expected.
- B.—Expenditure on examinations was less than expected.
- C.3.—Close estimation is not possible under this subhead.
- C.4.—Expenditure was less than expected.
- C.6.—Applications for grants were less than estimated.
- 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 number of appointments made was less than expected.
- C.10.—A number of claims relating to 1980 were not received until 1981.

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
TRAINING OF TEACHERS					
1. (a)	Training college entrance examination fees	...	...	30,000	21,353
(b)	Recovery of loans to training college students	...	...	12,000	10,720

Vote 30

							Estimated	Realised
SUPERANNUATION, ETC., OF TEACHERS							£	£
2. (a)	Income from securities formerly part of the National School Teachers' Pension Fund	...	...	...	...	...	137,400	26,359
(b)	Receipts from Church Temporalities Fund	...	...	...	...	...	26,600	26,598
(c)	Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc.	...	...	...	...	...	18,000	15,468
3.	Contributions to Teachers' Widows' and Children's Pensions Scheme	...	...	...	...	...	793,000	10,447
4.	Contribution from Van Leer Foundation towards Special Educational Project	...	...	...	...	...	39,500	19,750
5.	Miscellaneous	...	...	...	...	...	4,500	109,692
							<u>£1,061,000</u>	<u>£1,40,387</u>

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 shortfall in income is due to the redemption of stock in 1979.
- (c) The number of marriage gratuities refunded was less than estimated.
3. The amounts deductible from salaries and gratuities were less than expected.
4. The aspect of the projects being funded by Van Leer Foundation did not get under way until the latter half of the year.
5. 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.

NOTES

Expenditure under Subhead E includes a total of £4,391 in sums ranging from £152 to £1,102 as *ex-gratia* payments in nine cases to contractors in respect of unforeseen increases in their contributions under the Social Welfare Acts (S. 9/2/64).

The amount of loans to training college students outstanding at 31st December, 1980 was £50,955 (Subheads A.2 and F).

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Aibreán, 1981.

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.

SECONDARY EDUCATION

Vote 31

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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)	6,300,000	6,275,710	24,290	—
A.2.—Supplemental Grants to Secondary Schools in lieu of Tuition Fees <i>Original</i> £13,700,000 <i>Less Supplementary</i> 100,000	13,600,000	13,002,183	597,817	—
A.3.—Science and other Equipment Grants	350,000	348,947	1,053	—
A.4.—Grant for Irish and Bilingual Schools	65,000	69,542	—	4,542
A.5.—Bonus for Choirs and Orchestras, etc.	20,000	15,556	4,444	—
B.—Incremental Salary Grant <i>Original</i> £82,586,000 <i>Supplementary</i> 4,225,000	86,811,000	86,622,287	188,713	—
C.—Examinations	2,581,000	2,547,418	33,582	—
D.—Publication of Irish Text Books	55,000	34,348	20,652	—
E.—Courses for Secondary Teachers	51,000	56,379	—	5,379
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	75,000	113,043	—	38,043
G.—Secondary Schools—Annual Repayment of Building Loans	100,000	82,141	17,859	—
H.1.—Comprehensive and Community Schools—Running Costs <i>Original</i> £15,490,000 <i>Supplementary</i> 498,000	15,988,000	15,856,843	131,157	—
H.2.—Secondary, Comprehensive and Community Schools—Building Grants and Capital Costs	13,380,000	13,573,687	—	193,687
I.—Aid towards the cost of School Books	826,000	826,013	—	13

Vote 31

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
J.—Miscellaneous	£ 5,000	£ 3,302	£ 1,698	£ —
GROSS TOTAL Original £135,634,000 Supplementary 4,623,000 £	140,257,000	139,477,399	1,021,265	241,664
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £779,601	
Deduct— K.—Appropriations in Aid	1,287,000	1,653,222	Surplus of Appropriations in Aid realised £366,222	
NET TOTAL Original £134,347,000 Supplementary 4,623,000 £	138,970,000	137,824,177	Total Surplus to be surrendered £1,145,823	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.4.—The number of pupils qualifying under the scheme was greater than provided for.
- A.5.—The number of schools which qualified for the grant was less than expected.
- D.—Due to delays in production, payment for certain Irish textbooks did not fall due in 1980 as anticipated.
- E.—Expenditure on courses was greater than expected and also a number of claims for payment relating to 1979 were not received until 1980.
- F.2.—Close estimation is not possible.
- G.—Accurate estimation is difficult.
- J.—Expenditure was less than estimated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Examination fees of students	1,000,000	1,031,891
2. Sale of Irish text books	5,000	9,059
3. Miscellaneous receipts	32,000	330,699
4. Refund of portion of capital grants (Subhead H.2)	250,000	281,573
	£1,287,000	£1,653,222

2. Receipts were greater than expected.
3. The surplus was due mainly to the cancellation in 1980 of out of date payable orders related to the previous year and refunds of salaries and grants which are very difficult to estimate.
4. Close estimation is not possible.

NOTE

The expenditure charged to Subhead H.I includes a sum of £500 paid in settlement of a claim for compensation arising from an accident to a pupil at Ramsgrange Community School (S. 18/3/A/63).

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Aibreán, 1981.

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 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, 1979	2,523,862	906,388	1,522,432
Year ended 31st December, 1980	—	123,977	146,992
TOTAL	£ 2,523,862	1,030,365	1,669,424

Principal outstanding (1) £2,523,862—(2) £1,030,365=£1,493,497

L. Ó LAIDHIN,
Accounting Officer.

29 Aibreán, 1981.

Vote 31

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 1980, in respect of Capital and Income.

CAPITAL ACCOUNT

	Securities £	Cash £		Securities £	Cash £
Balance on 1st January, 1980:			Cash invested in Securities viz		
War Loan, 3½% Stock ...	400		11% National Loan, 1993/98		5,000
6% Exchequer Stock, 1980/85			Balance on 31st December, 1980:		
"A" Stock ...	725		War Loan, 3½% Stock ...	400	
6% Exchequer Loan, 1985/90	500		6% Exchequer Stock, 1980/85		
7% National Loan, 1987/92	460		"A" Stock ...	725	
7¼% ESB Stock, 1988/93 ...	94		6% Exchequer Loan, 1985/90	500	
9¼% National Loan, 1984/89	3,874		7% National Loan, 1987/92	460	
9¼% Exchequer Loan, 1991/96	1,500		7¼% ESB Stock, 1988/93 ...	94	
9% Conversion Loan, 1980/82	200		9¼% National Loan, 1984/89	3,874	
11% National Loan, 1993/98	3,200		9¼% Exchequer Loan, 1991/96	1,500	
14% National Loan, 1985/90	1,800		9% Conversion Loan, 1980/82	200	
			11% National Loan, 1993/98	10,279	
			14% National Loan, 1985/90	1,800	
Cash transferred from Income A/c for investment		5,000			
11% National Loan, 1993/98	7,079				
	£19,832	£5,000		£19,832	£5,000

INCOME ACCOUNT

	£		£
Balance on 1st January, 1980 ...	6,343	Travelling and subsistence expenses of members of Council ...	890
Registration fees ...	856	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 ...	1,840
Dividends received ...	1,673	Cash transferred to Capital A/c for investment ...	5,000
		Balance on 31st December, 1980 ...	1,142
	£8,872		£8,872

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Aibreán, 1981.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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> £66,215,000				
<i>Supplementary</i> 4,669,000				
	70,884,000	71,031,452	—	147,452
B.—Training of Teachers				
<i>Original</i> £806,000				
<i>Supplementary</i> 10,000				
	816,000	820,980	—	4,980
C.—Grants under Section 109 of the Vocational Education Act, 1930 ...	88,000	79,489	8,511	—
D.—Miscellaneous Vocational Education Services	32,000	23,973	8,027	—
E.—Examinations				
<i>Original</i> £280,000				
<i>Supplementary</i> 23,000				
	303,000	301,401	1,599	—
F.—Payments in respect of Superannuation Charges	1,800,000	1,697,093	102,907	—
G.—Payments under Section 51 (6) of the Vocational Education Act, 1930 ...	500,000	455,061	44,939	—
H.1.—Regional Technical Colleges — Running Costs				
<i>Original</i> £12,845,000				
<i>Supplementary</i> 948,000				
	13,793,000	13,793,000	—	—
H.2.—Regional and other Technical Colleges and specialist Teacher Training Colleges — Building Grants and Capital Costs				
<i>Original</i> £2,000,000				
<i>Supplementary</i> 115,000				
	2,115,000	2,111,768	3,232	—
GROSS TOTAL				
<i>Original</i> £84,566,000				
<i>Supplementary</i> 5,765,000				
£	90,331,000	90,314,217	169,215	152,432
			Surplus of Gross Estimate over Expenditure £16,783	

Vote 32

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised		
<i>Deduct—</i>				
I.—Appropriations in Aid				
<i>Original</i> £2,345,000				
<i>Less Supplementary</i> 13,000				
	2,332,000	2,343,799		
				Surplus of Appropriations in Aid realised £11,799
NET TOTAL				
<i>Original</i> £82,221,000				
<i>Supplementary</i> 5,778,000				
	£ 87,999,000	87,970,418		Total Surplus to be surrendered £28,582

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—The number of pupils eligible for grants was less than expected.
- 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 less than estimated.
- G.—Claims for refunds of loans were less than anticipated.

APPROPRIATIONS IN AID

							Estimated	Realised
							£	£
1. Fees of candidates for examinations	...	...	...	...			390,000	482,965
2. Receipts from Church Temporalities Fund	...	...	...	...			30,000	30,000
3. EEC Social Fund	...	...	...	...	...	...	1,900,000	1,814,330
4. Contributions from the EEC for educational activities								
<i>Original</i>						£24,000		
<i>Less Supplementary</i>						13,000		
							11,000	13,037
5. Miscellaneous	...	...	...	...	...	...	1,000	3,467
TOTAL								
<i>Original</i>						£2,345,000		
<i>Less Supplementary</i>						13,000		
							£2,332,000	£2,343,799

1. The number of candidates taking the examinations was greater than expected.
3. An expected payment from the EEC did not come to hand during the year.
4. Receipts were greater than expected.
5. It is not possible to estimate these receipts accurately.

NOTES

The expenditure charged to Subhead A includes a payment of £9,825 as compensation to the owner of a lay secondary school to be taken over by a Vocational Education Committee (S.18/20/67).

The charge to Subhead D includes a sum of £2,800 paid to a teacher of woodwork employed by the City of Dublin Vocational Education Committee (S.18/40/80).

Loss of tools valued at £2,000 was written off (S.18/24/80).

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Aibreán, 1981.

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

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste.

Vote 33 RESIDENTIAL HOMES AND SPECIAL SCHOOLS

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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 ...	£ 640,000	£ 663,839	£ —	£ 23,839
B.—Special Schools	739,000	640,973	98,027	—
C.—Transport Services	5,900	5,905	—	5
D.—Parental Moneys — Collection Expenses	100	44	56	—
E.—Building and Equipment Grants ...	715,000	537,702	177,298	—
F.—Courses in Child Care	40,000	43,015	—	3,015
G.—Residential Homes — Adaptations and Additional Accommodation ...	50,000	64,740	—	14,740
GROSS TOTAL	£ 2,190,000	1,956,218	275,381	41,599
			Surplus of Gross Estimate over Expenditure £233,782	
	Estimated	Realised	Surplus of Appropriations in Aid realised £178	
H.—Appropriations in Aid	1,000	1,178	Total Surplus to be surrendered £233,960	
NET TOTAL	£ 2,189,000	1,955,040		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Expenditure was less than expected.

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.—The construction of a secure school for boys at Lusk did not progress as rapidly as expected.

F.—Expenditure was greater than anticipated.

G.—Expenditure was greater than expected.

APPROPRIATIONS IN AID

The surplus was due to the cancellation in 1980 of an out of date payable order relating to the previous year.

NOTE

This account includes a payment on an *ex-gratia* basis of £637 in respect of seven claims for damage caused by absconding boys from Scoil Ard Mhuire, Lusk and the Children's Centre, Finglas (S. 68/1/71.)

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Aibreán, 1981.

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, 1980, 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> £270,000				
<i>Supplementary</i> 43,000				
<i>Do.</i> 6,000				
	319,000	319,000	—	—
A.2.—An tÚdarás Um Ard-Oideachas — General (Non-Capital) Grants to Universities and Colleges and Des- ignated Institutions of Higher Education				
<i>Original</i> £45,356,000				
<i>Supplementary</i> 3,823,000				
<i>Do.</i> 1,018,000				
	50,197,000	50,197,000	—	—
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> £6,210,000				
<i>Supplementary</i> 2,885,000				
	9,095,000	9,095,000	—	—
A.4.—An tÚdarás Um Ard-Oideachas — Capital Grants for Furniture and Equipment for Universities and Col- leges and Designated Institutions of Higher Education	750,000	750,000	—	—
A.5.—An tÚdarás Um Ard-Oideachas — Central Applications Office	20,000	20,000	—	—
B.—Dublin Dental Hospital — Dental Education Grant				
<i>Original</i> £764,000				
<i>Supplementary</i> 95,000				
<i>Do.</i> 11,000				
	870,000	870,000	—	—
C.—Cork Hospitals Board — General Expenses	1,000	—	1,000	—
D.1.—Grant-in-Aid Fund for Building Costs and other Capital Costs for Third Level Institutions not funded by an tÚdarás Um Ard-Oideachas				
<i>Original</i> £350,000				
<i>Supplementary</i> 205,000				
	555,000	542,138	12,862	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.2.—Grant-in-Aid Fund for Capital Furniture and Equipment Costs for Third Level Institutions not funded by an tUdarás Um Ard-Oideachas	1,000	1,000	—	—
E.—Dublin Institute for Advanced Studies				
Original £847,000				
Supplementary 78,000				
Do. 15,000	940,000	940,000	—	—
GROSS TOTAL				
Original £54,569,000				
Supplementary 205,000				
Do. 4,039,000				
Do. 3,935,000	£ 62,748,000	62,734,138	13,862	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £13,862	
Deduct—	1,000	4,100	Surplus of Appropriations in Aid realised £3,100	
F.—Appropriations in Aid				
NET TOTAL			Total Surplus to be surrendered £16,962	
Original £54,568,000				
Supplementary 205,000				
Do. 4,039,000				
Do. 3,935,000	£ 62,747,000	62,730,038		

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—A claim for general expenses was not made by the Cork Dental Hospital.

APPROPRIATIONS IN AID

							Estimated	Realised
							£	£
1. Receipts from the sale of prefabricated units	...	...	...	...	...	...	900	2,343
2. Miscellaneous	...	...	...	...	...	...	100	1,757
							£1,000	£4,100

1. Receipts were greater than expected.
2. It is not possible to estimate these receipts accurately.

Vote 34

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, 1980	...	...	542,138
Expenditure, 1980	...	...	542,138
Balance on 31st December, 1980			<u>Nil</u>

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, 1980	...	...	1,000
Expenditure, 1980	...	...	1,000
Balance on 31st December, 1980			<u>Nil</u>

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Aibreán, 1981.

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, 1980, 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				
<i>Original</i> £280,000				
<i>Supplementary</i> 47,000				
	327,000	322,631	4,369	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £27,200				
<i>Supplementary</i> 9,000				
	36,200	32,103	4,097	—
C.—Post Office Services				
<i>Original</i> £2,700				
<i>Less Supplementary</i> 1,000				
	1,700	2,056	—	356
D.—Purchase and Repair of Pictures (Grant-in-Aid)	24,700	24,700	—	—
E.—Conservation of Works of Art (Grant-in-Aid)	9,500	9,500	—	—
F.—Purchase of Books and Journals (Grant-in-Aid)	7,900	7,900	—	—
GROSS TOTAL				
<i>Original</i> £352,000				
<i>Supplementary</i> 55,000				
	407,000	398,890	8,466	356
			Surplus of Gross Estimate over Expenditure £8,110	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £697	
Deduct—				
G.—Appropriations in Aid	3,000	2,303		
NET TOTAL				
<i>Original</i> £349,000				
<i>Supplementary</i> 55,000				
	404,000	396,587	Net Surplus to be surrendered £7,413	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Saving due to less expenditure on uniforms for attendants.

C.—Excess due to increase in postage costs.

Vote 35

APPROPRIATIONS IN AID

Shortfall due to less demand than expected for prints and photographs.

EXTRA REMUNERATION

Thirty-two attendants and two cleaners received sums varying from £656 to £2,359 in respect of overtime.

The total amount paid to thirty-four officers in respect of overtime was £40,329.

GRANTS-IN-AID ACCOUNT

			Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals
			£	£	£
Balance from 1979 ...	...	...	3,583	15,182	2,660
Grant-in-Aid, 1980 ...	...	...	24,700	9,500	7,900
			28,283	24,682	10,560
Expended, 1980 ...	...	...	18,832	6,499	8,880
Balance to 1981 ...	...	£	9,451	18,183	1,680

HOMAN POTTERTON,
Accounting Officer.

NATIONAL GALLERY,
30th April, 1981.

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.

FISHERIES

Vote 36

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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
	£	£	£	£
GENERAL ADMINISTRATION				
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £1,176,500				
<i>Less Supplementary</i> 45,000				
	1,131,500	1,086,760	44,740	—
A.2.—Consultancy Services	10	—	10	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £210,800				
<i>Supplementary</i> 35,200				
	246,000	241,206	4,794	—
B.2.—Post Office Services	42,000	43,922	—	1,922
SEA FISHERIES				
C.1.—Sea Fisheries Development				
<i>Original</i> £175,000				
<i>Supplementary</i> 30,000				
	205,000	208,410	—	3,410
C.2.—Fisheries School	10	—	10	—
C.3.—Main Fishery Harbour Works, including payments to the Fishery Harbour Centres Fund				
<i>Original</i> £3,000,000				
<i>Supplementary</i> 674,000				
	3,674,000	3,538,045	135,955	—
C.4.—Fishery Harbour Centres Fund — Grants under Fishery Harbour Centres Act, 1968	20,000	20,000	—	—
C.5.—Miscellaneous Marine Schemes ...	5,000	1,049	3,951	—
C.6.—Construction of Exploratory Fishing Vessels	750,000	735,183	14,817	—
D.1.—An Bord Iascaigh Mhara — Administration and Current Development (Grant-in-Aid)				
<i>Original</i> £3,760,500				
<i>Supplementary</i> 24,000				
	3,784,500	3,784,500	—	—
D.2.—An Bord Iascaigh Mhara — Capital Development (Grant-in-Aid)				
<i>Original</i> £5,000,000				
<i>Less Supplementary</i> 100,000				
	4,900,000	4,900,000	—	—
D.3.—Repayment of Advances				
<i>Original</i> £200,000				
<i>Less Supplementary</i> 60,000				
	140,000	138,201	1,799	—

Vote 36

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
INLAND FISHERIES				
E.—Inland Fisheries Development				
<i>Original</i> £1,439,200				
<i>Supplementary</i> 435,700				
	1,874,900	1,873,189	1,711	—
F.—The Inland Fisheries Trust Incorporated (Grant-in-Aid) ...	1,027,700	1,027,700	—	—
G.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid) ...	40,000	40,000	—	—
H.—Grants under EEC Individual Projects Scheme ...	10	—	10	—
I.—Expenditure in connection with Acquisition of Fisheries ...	10	—	10	—
GROSS TOTAL				
<i>Original</i> £16,846,740				
<i>Supplementary</i> 993,900				
£	17,840,640	17,638,165	207,807	3,332
			Surplus of Gross Estimate over Expenditure £202,475	
<i>Deduct—</i>	Estimated	Realised		
J.—Appropriations in Aid				
<i>Original</i> £126,740				
<i>Supplementary</i> 11,900				
	138,640	171,327		
			Surplus of Appropriations in Aid realised £32,687	
NET TOTAL				
<i>Original</i> £16,720,000				
<i>Supplementary</i> 982,000				
£	17,702,000	17,466,838		
			Total Surplus to be surrendered £235,162	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—This provision was not required.

C.2.—This provision was not required.

C.5.—Planned works were not carried out during 1980.

H.—No project was put forward for FEOGA Grant in 1980.

I.—This provision was not required.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Proceeds of fines and forfeitures incurred in respect of fishery offences		50,400	19,514
2. Lettings of fishing rights		6,340	6,603
3. Miscellaneous receipts			
	<i>Original</i>	£70,000	
	<i>Supplementary</i>	11,900	145,210
	<i>Original</i>	£126,740	
	<i>Supplementary</i>	11,900	
		£138,640	£171,327

Surplus arose because miscellaneous receipts were greater than anticipated, partly offset by reduced revenue from proceeds of fines and forfeitures.

Miscellaneous receipts comprise—

	£
Receipts at Galway Fishery	92,911
Sale of fish	21,691
Salmon export licences	302
Administration of the Salmon Conservancy Fund	1,150
Refunds of air fares from EEC	26,964
Resale of fish samples	1,244
Miscellaneous	948
	£145,210

EXTRA REMUNERATION

Seven officers received allowances ranging from £201 to £1,069 for attendance at certain meetings abroad. A total of £4,659 was paid to twelve officers for attendance at meetings abroad.

Five officers received sums varying from £228 to £679 in respect of overtime, Sunday duty, etc. A total of £3,018 was paid to twenty-five officers for overtime.

An Assistant Secretary received an allowance of £215 for acting as a member of the Foyle Fisheries Commission.

NOTES

The operations of the Galway Fishery resulted in a surplus of £54,910.

A sum of £28 was paid, *ex-gratia*, to an employee in respect of damage to his personal property (E.109/41/41).

J. POWER,
Accounting Officer.

DEPARTMENT OF FISHERIES AND FORESTRY,
28th April, 1981

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, 1980, 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> £7,492,200				
<i>Supplementary</i> 831,700				
	8,323,900	7,654,677	669,223	—
A.2.—Consultancy Services	10	—	10	—
B.1.—Travelling and Incidental Expenses	1,248,600	1,535,585	—	286,985
B.2.—Post Office Services	206,200	253,515	—	47,315
B.3.—Office Machinery and other Office Supplies	84,200	72,583	11,617	—
C.1.—Payment to Grant-in-Aid Fund for the Acquisition of Land (Grant-in-Aid)				
<i>Original</i> £900,000				
<i>Less Supplementary</i> 600,300				
	299,700	299,700	—	—
C.2.—Forest Development and Management				
<i>Original</i> £16,702,800				
<i>Supplementary</i> 2,360,900				
	19,063,700	18,149,687	914,013	—
C.3.—Sawmilling				
<i>Original</i> £220,100				
<i>Supplementary</i> 24,200				
	244,300	229,070	15,230	—
C.4.—Provision for Assistance to Chip-board Ltd. (In Receivership)				
<i>Original</i> Nil				
<i>Supplementary</i> £400,000				
	400,000	304,728	95,272	—
D.—Grants for Afforestation Purposes ...	50,000	42,809	7,191	—
E.—Forestry Education				
<i>Original</i> £128,900				
<i>Supplementary</i> 5,300				
	134,200	136,408	—	2,208
F.—John F. Kennedy Park				
<i>Original</i> £123,000				
<i>Supplementary</i> 11,800				
	134,800	131,219	3,581	—
G.—Game Development and Management				
<i>Original</i> £532,900				
<i>Supplementary</i> 19,400				
	352,300	367,826	—	15,526

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Conservation (Grant-in-Aid) Account	79,990	79,990	—	—
I.—Agency, Advisory and Special Services	194,600	192,599	2,001	—
GROSS TOTAL				
Original £27,763,500				
Supplementary 3,053,000				
£	30,816,500	29,450,396	1,718,138	352,034
			Surplus of Gross Estimate over Expenditure £1,366,104	
Deduct—	Estimated	Realised		
J.—Appropriations in Aid				
Original £6,742,500				
Less Supplementary 1,000,000				
	5,742,500	7,046,456		
			Surplus of Appropriations in Aid realised £1,303,956	
NET TOTAL				
Original £21,021,000				
Supplementary 4,053,000				
£	25,074,000	22,403,940		
			Total Surplus to be surrendered £2,670,060	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Saving due to staff vacancies and an unavoidable delay in paying arrears of increased housing allowance to foresters.
- A.2.—This provision was not required.
- B.1.—Excess due mainly to increases in mileage and subsistence rates and also to increased office maintenance and advertising expenses.
- B.2.—Telephone charges were higher than expected.
- B.3.—Saving due to expenditure on data preparation equipment and photocopying equipment being less than expected. The saving was partly offset by increased expenditure on stationery and smaller office machinery.
- C.2.—Saving due to labour costs being less than expected partly offset by increased expenditure on machinery maintenance and materials.
A sum of £70,000 was received from the Vote for Remuneration (No. 53).
- C.3.—A sum of £25,000 was received from the Vote for Remuneration (No. 53).
- C.4.—Close estimation was not possible under this subhead because of uncertainty in the marketing of particle board.
- D.—Applications for planting grants were fewer than expected.
- E.—A sum of £25,000 was received from the Vote for Remuneration (No. 53).
- G.—A sum of £30,000 was received from the Vote for Remuneration (No. 53).
- I.—This subhead includes £10,718 in respect of the expenses of the Wildlife Advisory Council. The total expenditure since the appointment of the Council in 1978 amounts to £20,588.

Vote 37

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
FOREST RECEIPTS:				
Sales of Timber				
	<i>Original</i>	£6,300,000		
	<i>Less Supplementary</i>	1,000,000		
			5,300,000	6,299,844
Rents (housing, grazing, shooting, etc.) ...			50,000	59,465
Sale of houses to foresters ...			79,000	162,835
Sales of plants, refunds of travelling expenses, etc. (a) ...			91,500	213,980
SAWMILL RECEIPTS:				
Receipts from Sawmills (subhead C.3) ...			222,000	310,332
TOTAL				
	<i>Original</i>	£6,742,500		
	<i>Less Supplementary</i>	1,000,000		
			£5,742,500	£7,046,456

Surplus due to increased demand for timber and increased miscellaneous receipts which were not anticipated.

(a) Miscellaneous Appropriations in Aid comprise:

	£
Sale of plants and seeds ...	47,580
Payment in respect of Biomass Experiment ...	39,484
Receipts in respect of Forest Parks ...	33,168
Sale of venison ...	19,257
Compensation ...	18,427
Sale of scrap ...	11,867
Refund of salaries ...	11,450
Refund of air fares ...	8,310
Sale of sites ...	4,500
Sale of hay ...	4,407
Miscellaneous ...	15,530
	<u>£213,980</u>

EXTRA REMUNERATION

Sixteen officers received amounts varying from £204 to £1,516 in respect of overtime. A total of £13,340 was paid to one hundred and thirty-four officers for overtime.

Five officers received amounts varying from £237 to £745 in respect of higher duties. A total of £2,648 was paid to seven officers.

Four officers received amounts varying from £260 to £645 in respect of attendance at meetings abroad. A total of £2,987 was paid to nineteen officers.

NOTES

£94,166, comprising £81,500 damages in five cases and £12,666 costs in four cases, was paid in respect of personal injury claims by Forest Workers arising out of accidents at work (E.112/9/77, E.112/11/78, E.112/8/77, E.112/7/78 and E.112/4/77).

£3,738, comprising £2,837 damages in four cases and £901 costs in two cases, was paid in respect of claims arising from the operations of the Forest and Wildlife Service (S.86/4/77 and D.305/1/63).

£1,863 was paid to a Plant-Hire Contractor whose machine was damaged while on hire to the Forest and Wildlife Service (S.201/5/70).

£1,207 was paid in respect of damages caused by five accidents involving vehicles of the Forest and Wildlife Service (S.42/2/51).

£350 was paid in respect of interest arising from a late payment to a contractor (D.305/1/63).

£80 was paid, *ex-gratia*, to an Officer whose bicycle was stolen from one of the Department's offices (E.109/41/41).

£60 was paid in respect of three claims for loss of personal property due to fires (D.305/1/63).

£36 was paid to two drivers in respect of fines and legal costs arising from defective lighting on tractors of the Forest and Wildlife Service (D.305/1/63).

£25 was paid, *ex-gratia*, to a gun club in recognition of the assistance given in fighting a fire (D.305/1/63).

The following items were written off:—

£127,253—losses resulting from forest fires (S.86/7/39 and D.305/1/63).

£17,196—losses in respect of thefts (D.305/1/63).

£832—unrecovered overpayments of wages and salary, mainly in respect of annual leave overtaken (D.305/1/63).

£477—in respect of equipment which was lost while on loan (D.305/1/63).

£111—in two cases of cash stolen from foresters' Offices (D.305/1/63).

£36—in respect of a bad debt (D.305/1/63).

GRANT-IN-AID FUND FOR THE ACQUISITION OF LAND

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1980

	£
Balance on 1st January, 1980	1,699,943
Grant-in-Aid, 1980	299,700
Amount received from sundry sources for sale of land, etc. ...	96,388
	<u>2,096,031</u>
Expenditure, 1980	1,081,071
Balance on 31st December, 1980	<u>£1,014,960</u>

CONSERVATION (GRANT-IN-AID) ACCOUNT

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1980

	£
Balance on 1st January, 1980	30,591
Grant-in-Aid, 1980	79,990
Miscellaneous receipts	6,159
	<u>116,740</u>
Expenditure, 1980	109,330
Balance on 31st December, 1980	<u>£7,410</u>

NOTE:— The balance will be paid to Exchequer Extra Receipts in 1981.

J. POWER,
Accounting Officer.

28th April, 1981.

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.

ABSTRACT ACCOUNT OF SAWMILLING OPERATIONS FOR THE YEAR ENDED 31st DECEMBER, 1980

MANUFACTURING ACCOUNT

	Cong	Dundrum	Total	Trading Account — Cost of Goods produced	Cong	Dundrum	Total
Value of raw material ...	£ 108,371	£ 98,943	£ 207,314	...	£ 253,870	£ 240,673	£ 494,543
Carriage inwards ...	25,653	13,461	39,114	...			
Cost of raw material ...	134,024	112,404	246,428	...			
Factory wages ...	109,236	113,773	223,009	...			
Electricity ...	5,291	5,965	11,256	...			
Repairs and maintenance ...	5,319	8,531	13,850	...			
£	253,870	240,673	494,543	£	253,870	240,673	494,543

TRADING ACCOUNT

	Cong	Dundrum	Total	Sales	Cong	Dundrum	Total
Stock of finished goods at 1st January, 1980 ...	£ 23,752	£ 22,465	£ 46,217	...	£ 266,393	£ 231,151	£ 497,544
Add cost of goods produced ...	253,870	240,673	494,543	...			
Less stock of finished goods at 31st December, 1980 ...	277,622	263,138	540,760	...			
	40,442	52,934	93,376	...			
Cost of goods sold (a) ...	237,180	210,204	447,384	...			
Profit and Loss Account — Gross Profit ...	29,213	20,947	50,160	...			
£	266,393	231,151	497,544	£	266,393	231,151	497,544

(a) Including supplies for Department's use.

PROFIT AND LOSS ACCOUNT

	Cong	Dundrum	Total		Cong	Dundrum	Total
	£	£	£	Trading Account — Gross Profit ...	£	£	£
Foresters' salaries and other expenses	22,671	24,016	46,687		29,213	20,947	50,160
Insurance (notional)	1,167	1,766	2,933				
Depreciation—Buildings	548	1,142	1,690				
Machinery	2,888	4,561	7,449				
Net Profit	27,274	31,485	58,759	Net Loss	—	10,538	10,538
	1,939	—	1,939				
	29,213	31,485	60,698		29,213	31,485	60,698

	Cong	Dundrum	Total		Cong	Dundrum	Total
	£	£	£		£	£	£
Gross Capital Investment in Fixed Assets at 31st December, 1979	80,731	114,287	195,018		80,731	114,287	195,018
Less Aggregate Depreciation to 31st December, 1979	39,406	35,383	74,789		39,406	35,383	74,789
Net Capital Investment in Fixed Assets at 31st December, 1979	41,325	78,904	120,229		41,325	78,904	120,229
Add Capital Investment in Fixed Assets in year ended 31st December, 1980	2,737	6,723	9,460		2,737	6,723	9,460
Less Depreciation in year ended 31st December, 1980 (as shown above)	44,062	85,627	129,689		44,062	85,627	129,689
Net Capital Investment in Fixed Assets at 31st December, 1980	3,436	5,703	9,139		3,436	5,703	9,139
Add Value of Stock at 31st December, 1980	40,626	79,924	120,550		40,626	79,924	120,550
Add Value of Land acquired in 1980	40,442	52,934	93,376		40,442	52,934	93,376
Capital Employed at 31st December, 1980	—	27,500	27,500		—	27,500	27,500
	81,068	160,358	241,426		81,068	160,358	241,426

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.

J. POWER,
Accounting Officer.

28th April, 1981.

Féach freisin Tuarascáil an Ard-Reachtair Cuntas agus Ciste

CUNTAS ar an tsuim a caitheadh, sa bhliain dar chríoch an 31 Nollaig, 1980, 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 a Deonadh
	£	£	£	£
A.—Tuarastail, Pá agus Liúntais <i>Meastachán bunaidh</i> £510,000 <i>Lúide Meastachán forlíontach</i> 30,000	480,000	475,642	4,358	—
B.—Costais Taistil agus Costais Theagmhasacha <i>Meastachán bunaidh</i> £65,000 <i>Meastachán forlíontach</i> 10,010	75,010	81,275	—	6,265
C.—Seirbhísí Poist	20,000	24,978	—	4,978
D.—Tithe Gaeltachta <i>Meastachán bunaidh</i> £800,000 <i>Meastachán forlíontach</i> 100,000	900,000	915,648	—	15,648
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht	1,475,000	1,502,096	—	27,096
F.—Scéimeanna Cultúrtha agus Sóisialacha	1,350,000	1,279,115	70,885	—
G.—Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair)	1,250,000	1,250,000	—	—
H.1.—Údarás na Gaeltachta — Caiteachas Reatha (Deontas-i-gCabhair) <i>Meastachán bunaidh</i> £1,450,000 <i>Meastachán forlíontach</i> 70,000	1,520,000	1,520,000	—	—
H.2.—Údarás na Gaeltachta — Caiteachas Caipitil (Deontas-i-gCabhair) <i>Meastachán bunaidh</i> £3,900,000 <i>Lúide Meastachán forlíontach</i> 150,000	3,750,000	3,400,000	350,000	—
H.3.—Costais Toghcháin — Údarás na Gaeltachta	35,000	32,804	2,196	—
AN MÓR-IOMLÁN <i>Meastachán bunaidh</i> £10,855,000 <i>Meastachán forlíontach</i> 10	£ 10,855,010	10,481,558	427,439	53,987
			Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £373,452	

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	£ Mar a measadh 20,000	£ Mar a fuarthas 23,911	Farasbarr sna Leithris-i-gCabhair a fuarthas £3,911	
AN GLAN-IOMLÁN Meastachán bunaidh £10,835,000 Meastachán forlíontach 10 £	10,835,010	10,457,647	Farasbarr Iomlán atá le tabhairt suas £377,363	

FÁLTAIS BHREISE INFÓCHTHA LEIS AN STÁTCHISTE

Díbhinn ó Arramara Teoranta	...	...	...	...	...	...	...	£
Ús Bainc	...	...	...	...	...	...	...	3,900
								1,629

MINIÚ 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.—Íocadh costais teileafóin a bheadh íoctha sa bhliain roimhe sin dá bhfaighfí na billí.

E.—Is mar seo a leanas a bhí an caiteachais i ndáil le:—

	£
Bóithre	342,122
Uisce agus séarachas	246,280
Muiroibreacha	179,924
Talmhaíocht agus gairneoireacht	92,400
Forbairt chomharchumann	383,785
Hallai agus Coláistí Gaeilge	92,700
Cóiríocht saoire	17,190
Córas leictreachais ar oileáin	109,389
Áiseanna chaitheamh aimsire	25,450
Áiseanna páirceála	6,100
Báid iascaigh	4,427
Saoráidí ilghnéitheacha	2,329
	£1,502,096

Sa chaiteachas ar chomharchumannn áirítear iasachtaí, saor ó ús, dar luach £57,000 a thug iomlán na n-iasachtaí sin go £127,000 ó cuireadh tús leo sa bhliain 1977.

Bhain an caiteachas ar fad ar chóiríocht saoire le deontais, nach dtéann thar £200 in aon chás áirithe, chun tithe a chóiriú do chuairteoirí.

Vóta 38

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 ...	71,510
Daltaí Gaeltachta ar chúrsaí oiliúna áirithe ...	21,085
Lucht iostais a choinníonn foghlaimoirí aitheanta	
Gaeilge	829,854
Tréimhseacháin Ghaeilge agus nuachtáin le nuacht	
reatha i nGaeilge	123,114
Gearrscannáin Ghaeilge	150
Comhaltas Ceoltóirí Éireann	110,000
Siamsa Tíre	34,489
Córas Iompair Éireann—caillteanas ar an “Galway	
Bay” do sheirbhís bhreise idir Gaillimh agus	
Arainn	55,165
Caillteanas ar an “Naomh Ciarán” don tseirbhís idir	
Dún na Séad agus Cléire	23,000
Féilte éagsúla	5,819
Seirbhísí ilghnéitheacha	4,929
	<u>£1,279,115</u>

H.2.—Níor tuilleadh an oiread agus a measadh a thuillfí de na deontais a bhí á n-íoc ag Údarás na Gaeltachta ar mhaithe le tionscal (ach cuireadh airleacan breise ón bPríomh-Chiste ar fáil don Údarás).

LEITHRIS-I-gCABHAIR

	Mar a measadh	Mar a fuarthas
	£	£
1. Aisghnóthú tuarastail oifigigh ar iasacht ag Bord na Gaeilge ...	4,000	3,843
2. Aisíoc iasachtaí	500	—
3. Fáltais ilghnéitheacha	15,500	20,068
	<u>£20,000</u>	<u>£23,911</u>

2. Ní bhfuarthas an t-aisíoc roimh dheireadh na bliana.

3. Ní féidir fáltais mar seo a mheas go cruinn. Is iad is mó atá san áireamh ná (i) aisghnóthú uarastal (£15,070 san iomlán) oifigigh ar saoire speisialta le pá le heagras deonach thar bar agus oifigigh ar iasacht ag Comharchumann, (ii) aisíoc deontas (£1,647 san iomlán) hoi scéimeanna éagsúla, (iii) ranníocaíocht ó Chomhairle Chontae (£625) ar shuirbhé grúnta, agus (iv) suimeanna (£2,433 san iomlán) in orduithe íocaíochta a eisíodh roimh 1 Eanáir, 1980, agus a cuireadh ar ceal ina dhiaidh sin tar éis dóibh dul as dáta.

LUACH SAOTHAIR BHREISE

Fuair Ardoifigeach Feidhmiúcháin £450 mar Rúnaí ar Arramara Teoranta.

Fuair cúig oifigeach suimeanna éagsúla ó £7 go £42 as £104 san iomlán a caitheadh ar ragobair.

CUNTAS CHISTE NA GAEILGE

								£
Fuilleach ar 1 Eanáir, 1980	...	...	...	...	...	...	...	380
Deontas-i-gCabhair, 1980	...	...	...	...	...	...	...	1,250,000
								<u>1,250,380</u>

Íocaíochtaí le:—

								£
Bord na Gaeilge	...	...	...	...	...	...	...	550,000
Bord na Leabhar Gaeilge	...	...	...	...	...	...	...	81,880
Comhdháil Náisiúnta na Gaeilge	...	...	...	...	...	...	...	180,000
Gael-Linn	...	...	...	...	...	...	...	198,563
Conradh na Gaeilge	...	...	...	...	...	...	...	96,735
An tOireachtas	...	...	...	...	...	...	...	30,000
An Comhlachas Náisiúnta Drámaíochta	...	...	...	...	...	...	...	36,000
Taibhdhearc na Gaillimhe	...	...	...	...	...	...	...	33,000
Amharclann Ghaoth Dobhair	...	...	...	...	...	...	...	2,400
Cumann na bhFiann	...	...	...	...	...	...	...	30,000
An Gael-Acadamh	...	...	...	...	...	...	...	8,000
								<u>1,246,578</u>
Fuilleach ar 31 Nollaig, 1980	...	...	...	...	...	...	...	<u>£3,802</u>

L. TOIBIN,
Oifigeach Cuntasaíochta.

ROINN NA GAELTACHTA,
3 Aibreán, 1981.

Do scrudaigh mé na Cuntais sin thuas de réir forálacha an *Exchequer and Audit Departments Act, 1921*. Fuair mé an t-eolas agus na miníthe a bhí uaim, agus de thoradh an iniúchtha atá déanta agam, deimhním 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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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
	£	£	£	£
GENERAL ADMINISTRATION				
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £27,200,000				
<i>Supplementary</i> 1,400,000				
<i>Do.</i> 10				
	28,600,010	28,454,907	145,103	—
A.2.—Office Machinery and other Office Supplies	92,700	92,484	216	—
A.3.—Travelling and Incidental Expenses				
<i>Original</i> £2,600,000				
<i>Supplementary</i> 975,000				
	3,575,000	3,255,810	319,190	—
A.4.—Post Office Services				
<i>Original</i> £1,008,000				
<i>Less Supplementary</i> 90,000				
	918,000	972,934	—	54,934
A.5.—Advertising and Publicity ...	232,000	256,809	—	24,809
A.6.—Consultative Councils, Inquiries and Reports				
<i>Original</i> £13,300				
<i>Supplementary</i> 5,000				
	18,300	18,449	—	149
EDUCATION, RESEARCH AND ADVISORY SERVICES				
B.1.—University Colleges	5,819,000	5,601,175	217,825	—
B.2.—Agricultural Schools and Farms				
<i>Original</i> £2,909,000				
<i>Less Supplementary</i> 740,030				
	2,168,970	2,091,319	77,651	—
B.3.—Private Agricultural Schools, etc.				
<i>Original</i> £1,464,000				
<i>Less Supplementary</i> 857,000				
	607,000	607,321	—	321
B.4.—An Foras Talúntais—Grant-in-Aid for General Purposes				
<i>Original</i> £9,717,000				
<i>Supplementary</i> 1,720,000				
	11,437,000	11,437,000	—	—
B.5.—An Foras Talúntais—Grant-in-Aid for Capital Purposes	10	—	10	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.6.—Research and Testing	1,051,000	1,001,796	49,204	—
B.7.—County Committees of Agriculture and An Chomhairle Oiliúna Talmhaíochta <i>Original</i> £5,775,000 <i>Supplementary</i> 467,000	6,242,000	6,298,959	—	56,959
B.8.—Scholarships and Training <i>Original</i> £235,000 <i>Less Supplementary</i> 132,000	103,000	96,003	6,997	—
B.9.—Farm Apprenticeship Board—Grant for General Expenses	76,200	76,200	—	—
B.10.—Technical Assistance	50,000	36,197	13,803	—
B.11.—Irish Co-operative 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	33,600	33,600	—	—
B.14.—Federation of Irish Bee-Keepers' Association—Grant for General Expenses	500	500	—	—
B.15.—Prizes at Shows, etc.	12,330	12,094	236	—
B.16.—Muintir na Tíre—Grant-in-Aid for General Expenses	28,500	28,500	—	—
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE				
C.1.—Improvement of Livestock ...	495,000	500,614	—	5,614
C.2.—Bovine Tuberculosis Eradication <i>Original</i> £8,397,000 <i>Supplementary</i> 2,363,180	10,760,180	10,967,722	—	207,542
C.3.—Brucellosis Eradication <i>Original</i> £15,000,000 <i>Less Supplementary</i> 1,350,000	13,650,000	13,436,184	213,816	—
C.4.—General Disease Control and Eradication <i>Original</i> £20,000 <i>Supplementary</i> 545,000	565,000	566,353	—	1,353

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.5.—Payments to Bovine Tuberculosis and Brucellosis Eradication Schemes Hardship Fund (Grant-in-Aid)				
<i>Original</i> £1,000,000				
<i>Less Supplementary</i> 999,990				
	10	—	10	—
PRODUCTION AND DEVELOPMENT AIDS				
D.1.—Lime Transport Subsidy				
<i>Original</i> £250,000				
<i>Less Supplementary</i> 164,000				
	86,000	85,888	112	—
D.2.—Land Project				
<i>Original</i> £10				
<i>Supplementary</i> 1,000				
	1,010	749	261	—
D.3.—Farm Buildings and Water Supplies				
<i>Original</i> £10				
<i>Supplementary</i> 320				
	330	315	15	—
D.4.—Beef Cattle Incentive Scheme				
<i>Original</i> £3,000				
<i>Supplementary</i> 1,000				
	4,000	4,043	—	43
D.5.—Sheep Headage Grants				
<i>Original</i> £210,000				
<i>Supplementary</i> 320,000				
	530,000	498,049	31,951	—
D.6.—Small Farm (Incentive Bonus) Scheme	25,000	21,825	3,175	—
D.7.—Poultry and Eggs				
<i>Original</i> £189,000				
<i>Less Supplementary</i> 68,000				
	121,000	130,866	—	8,866
D.8.—Horticulture	5,000	1,226	3,774	—
D.9.—Miscellaneous Schemes				
<i>Original</i> £16,000				
<i>Less Supplementary</i> 10,000				
	6,000	5,857	143	—
D.10.—Winter Fodder Schemes				
<i>Original</i> Nil				
<i>Supplementary</i> £600,000				
	600,000	600,023	—	23

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
MARKETING SUPPORTS AND AIDS				
E.1.—Subsidies on Milk and Dairy Produce				
<i>Original</i> £21,502,000				
<i>Supplementary</i> 1,450,000				
	22,952,000	22,941,204	10,796	—
E.2.—Payments on Exports of Certain Processed Agricultural Products ...	10	—	10	—
E.3.—Agricultural Exports Co-ordinating Group				
<i>Original</i> Nil				
<i>Supplementary</i> £75,000				
	75,000	73,443	1,557	—
OTHER SERVICES				
F.—Agricultural Credit Corporation				
<i>Original</i> £184,000				
<i>Supplementary</i> 265,000				
	449,000	343,533	105,467	—
G.—Pension Payments to Former Employees of the Dairy Disposal Company Limited				
<i>Original</i> £36,000				
<i>Supplementary</i> 8,000				
	44,000	47,139	—	3,139
H.—An Chomhairle Olla — Grant-in-Aid for General Expenses ...	80,000	80,000	—	—
I.1.—Córas Beostoic agus Feola — Grant-in-Aid for General Expenses				
<i>Original</i> £317,000				
<i>Supplementary</i> 3,000				
	320,000	320,000	—	—
I.2.—Beef Classification Scheme ...	50,000	50,236	—	236
J.—Bord na gCapall — Grant-in-Aid for General Expenses				
<i>Original</i> £925,000				
<i>Supplementary</i> 36,000				
	961,000	961,000	—	—
K.1.—International Co-operation				
<i>Original</i> £170,000				
<i>Less Supplementary</i> 5,000				
	165,000	159,850	5,150	—
K.2.—Payment to World Food Programme (Grant-in-Aid) Account (Grant-in-Aid) ...	650,000	650,000	—	—
K.3.—Food and Agriculture Organisation — Contributions to Schemes				
<i>Original</i> £57,000				
<i>Less Supplementary</i> 24,000				
	33,000	15,906	17,094	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
K.4.—Food Aid Convention under International Wheat Agreement ...	£ 370,000	£ 370,000	£ —	£ —
K.5.—Food and Agriculture Organisation — International Fertiliser Supply Scheme				
<i>Original</i> £200,000				
<i>Supplementary</i> 6,500				
	206,500	206,543	—	43
L.—Miscellaneous Services — Token Provisions				
<i>Original</i> £90				
<i>Supplementary</i> 16,000				
	16,090	15,158	932	—
SCHEMES OPERATED IN IMPLEMENTATION OF EEC REGULATIONS AND DIRECTIVES				
M.1.—Farm Modernisation Scheme				
<i>Original</i> £36,500,000				
<i>Supplementary</i> 23,000,000				
	59,500,000	59,501,476	—	1,476
M.2.—Dairy Herds Conversion Scheme				
<i>Original</i> £3,000				
<i>Less Supplementary</i> 2,990				
	10	—	10	—
M.3.—Aids to Farmers in Certain Less Favoured Areas				
<i>Original</i> £21,000,000				
<i>Supplementary</i> 8,432,000				
	29,432,000	28,377,809	1,054,191	—
M.4.—Socio-Economic Information Services				
<i>Original</i> £26,000				
<i>Less Supplementary</i> 25,990				
	10	—	10	—
M.5.—Vocational Training for Farmers				
<i>Original</i> £267,000				
<i>Less Supplementary</i> 184,000				
	83,000	82,888	112	—
M.6.—Market Intervention — Incidental Expenses				
<i>Original</i> £25,300,000				
<i>Supplementary</i> 11,300,000				
	36,600,000	36,336,775	263,225	—
M.7.—Market Intervention — Losses by Deficiency, Accident, etc. ...	100,000	99,784	216	—
M.8.—Grant under EEC Individual Projects Scheme				
<i>Original</i> £33,750				
<i>Less Supplementary</i> 27,000				
	6,750	—	6,750	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.9.—Special Premium on Exports of Beef to the United Kingdom				
<i>Original</i> £1,500,000				
<i>Supplementary</i> 1,000,000				
	2,500,000	2,836,796	—	336,796
M.10.—Aids to Horticultural Producer Groups				
<i>Original</i> £40,000				
<i>Less Supplementary</i> 26,000				
	14,000	13,287	713	—
GROSS TOTAL				
<i>Original</i> £193,283,010				
<i>Supplementary</i> 49,283,000				
<i>Do.</i> 10				
£	242,566,020	240,719,598	2,549,725	703,303
			Surplus of Gross Estimate over Expenditure £1,846,422	
	Estimated	Realised		
Deduct—				
N.—Appropriations in Aid				
<i>Original</i> £53,242,010				
<i>Supplementary</i> 9,500,000				
	62,742,010	68,185,892		
			Surplus of Appropriations in Aid realised £5,443,882	
NET TOTAL				
<i>Original</i> £140,041,000				
<i>Supplementary</i> 39,783,000				
<i>Do.</i> 10				
£	179,824,010	172,533,706		
			Total Surplus to be surrendered £7,290,304	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.3.—A saving arose on travelling and subsistence expenses because some expected inspections under new schemes did not take place.
- A.4.—Telephone accounts which would normally have been paid in 1979 were not received until 1980.
- A.5.—The excess was due mainly to (i) general increases in advertising costs and (ii) payment of an account relating to the Department's exhibit at the Royal Dublin Society's Winter Fair in 1979, which was not received until 1980.
- B.8.—The saving was due mainly to non-receipt during the year of some claims for maintenance allowances to scholarship holders.
- B.10.—A number of expected claims for grants were not received for payment within the year.
- D.2.—Payment of grant was held up in a small number of cases pending settlement of legal difficulties.
- D.5.—The saving was due mainly to pressure on computer availability.

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- D.6.—The number of claims of residual grant instalments maturing for payment was less than expected.
- D.7.—The excess was due to increased cost of feeding stuffs and also to an unexpected increase in the demand for grants for poultry houses and equipment.
- D.8.—An expected application for a grant for a packing and grading station did not materialise.
- F.—An expected liability for interest on guaranteed loans did not arise.
- G.—The excess was due to some unanticipated increases in pension rates.
- K.3.—Saving arose because of delays in recruitment of two associate experts.
- L.—The amount of fees and expenses which fell to be paid within the year in respect of a consultancy assignment was less than anticipated.
- M.3.—Delay in settling the final terms of the 1980 headage payments schemes and securing clearance from the EEC Commission rendered it impossible to meet the full programme of payments during the year.
- M.8.—No project qualified for payment of a grant during the year.
- M.9.—Because of market conditions in the UK, the amount of variable premiums paid to exporters of beef was higher than anticipated.
- M.10.—Claims by two producer groups fell slightly short of expectations.

APPROPRIATIONS IN AID

	Corresponding Debit Subhead	Estimated	Realised
		£	£
1. Recoupment of salaries, etc., of officers on loan to outside bodies	A.1	25,000	42,879
2. Receipts from students' fees, sale of livestock and farm produce, etc., at Agricultural Schools and Farms			
<i>Original</i>			£897,000
<i>Less Supplementary</i>			309,000
	B.2	588,000	600,534
3. Receipts from sale of vaccines, livestock, farm produce, etc., at Veterinary Research Laboratory and farm at Abbotstown; recoupment of quarantine expenses at Spike Island; Pesticides Registration Scheme			
<i>Original</i>			£153,000
<i>Less Supplementary</i>			19,560
	B.6	133,440	223,417
4. Receipts from sale and leasing of livestock			
<i>Original</i>			£338,000
<i>Less Supplementary</i>			8,000
	C.1	330,000	329,980
5. Receipts from farmer contributions towards the cost of eradicating Bovine Disease			
<i>Original</i>			£10,500,000
<i>Less Supplementary</i>			200,000
	C.2, C.3 and C.5	10,300,000	11,156,071

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		Corresponding Debit Subhead	Estimated £	Realised £
6. Receipts from fees in respect of poultry hatchery licences, bloodtesting fees and from sale of white turkeys, poultry, eggs, etc.				
<i>Original</i>	£190,000			
<i>Less Supplementary</i>	75,000	D.7	115,000	111,425
7. Receipts from sale of seeds, manures, etc., at reduced prices under Special Schemes		D.9	2,000	643
8. Repayment of advances under Grain Storage (Loans) Act, 1951, etc.				
<i>Original</i>	£35,000			
<i>Supplementary</i>	19,600	L	54,600	49,643
9. Receipts from United Kingdom Government for Irish mutton and lamb imported into the United Kingdom		L	10	—
10. Receipts from licences, inspection fees, etc., under Agricultural Produce (Fresh Meat) Acts and Pigs and Bacon Acts			1,800,000	1,935,082
11. Receipts from seed testing fees, certification fees, licensing fees, etc., and receipts from Backweston Farm				
<i>Original</i>	£538,000			
<i>Less Supplementary</i>	12,000		526,000	548,408
12. Receipts from fees for dairy premises inspection services			1,000,000	1,003,891
13. Receipts from EEC under programme for accelerated eradication of Bovine Tuberculosis				
<i>Original</i>	£921,000			
<i>Less Supplementary</i>	14,590	C.2	906,410	906,408
14. Receipts from EEC under programme for accelerated eradication of Brucellosis				
<i>Original</i>	£2,000,000			
<i>Less Supplementary</i>	293,200	C.3	1,706,800	1,706,842
15. Receipts from EEC under Farm Modernisation Scheme				
<i>Original</i>	£6,500,000			
<i>Less Supplementary</i>	500,000	M.1	6,000,000	7,207,729
16. Recoupment from EEC of part cost of premiums paid to producers under the Dairy Herds Conversion Scheme				
<i>Original</i>	£6,500			
<i>Supplementary</i>	62,500	M.2	69,000	65,706
17. Receipts from EEC under Scheme of Aids to Farmers in Less Favoured Areas				
<i>Original</i>	£7,850,000			
<i>Supplementary</i>	1,696,050	M.3	9,546,050	9,561,697

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		Corresponding Debit Subhead	Estimated £	Realised £
18. Recoupment from EEC of part cost of Socio-Economic Information Service and Vocational Training for Farmers				
<i>Original</i>	£77,000			
<i>Supplementary</i>	2,700	M.4 and M.5	79,700	79,764
19. Recoupment from EEC of incidental expenses arising out of Market Intervention				
<i>Original</i>	£18,600,000			
<i>Supplementary</i>	8,000,000	M.6	26,600,000	27,401,221
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>Supplementary</i>	1,000,000	M.9	2,500,000	4775,119
21. Receipts from Church Temporalities Fund ...			10,000	10,000
22. Other Receipts including recoupment by EEC of certain travelling expenses				
<i>Original</i>	£299,500			
<i>Supplementary</i>	150,500		450,000	469,433
TOTAL				
<i>Original</i>	£53,242,010			
<i>Supplementary</i>	9,500,000		£62,742,010	£61,185,892

1. The surplus represents mainly recoupment of salaries etc., of some officers on loan who had been expected to transfer definitively from the Department together with some other recoupments not provided for.
3. The surplus arose mainly from (i) increased testing for equine and bovine diseases and (ii) increased sales of livestock.
5. The surplus arose as (i) more animals than expected were slaughtered or exported live during the year and (ii) some contributions due in 1979 were received in 1980.
7. Receipts in respect of some small livestock schemes fell below expectations.
8. Some loan instalments did not come to hand until after the end of the year.
10. Slaughterings at factories during 1980 were higher than anticipated.
15. Receipts on foot of advances in respect of the new Western Drainage measures were greater than anticipated.
19. The levels of intake and stocks of intervention beef were higher than expected.
20. Because of market conditions for beef in the UK, the amount of variable premiums received was considerably higher than anticipated. The bulk of the surplus was received in December.

EXTRA REMUNERATION

An Agricultural Inspector received an amount of £1,182 from Vote 42 for services on examination of patents.

An Agricultural Inspector received an allowance of £421 for acting as Chief Officer of An Chomhairle Olla and another received an allowance of £280, 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 £2,308.

Forty-two Officers of the Department's veterinary staff received gratuities ranging from £212 to £1,176 in respect of additional work. The total amount paid was £16,190.

Sixty-eight Agricultural Officers received amounts ranging from £201 to £1,180 for extra duties, including supervisory work, in respect of varying periods. The total amount paid was £46,915.

Three Agricultural Officers received amounts ranging from £2,723 to £4,705 from Vote 44 for services as night telephonists.

Three Indoor Foremen received allowances ranging from £510 to £540 in respect of Sunday duty. The total amount paid was £1,560.

Three Lay Samplers received amounts ranging from £247 to £738 in respect of additional work. The total amount paid was £1,809.

Seventy-three officers received allowances ranging from £201 to £1,696 for attendance at certain meetings abroad. The total amount paid was £45,474.

Eight hundred and seventy-three employees received sums varying from £201 to £6,514 in respect of overtime, Sunday duty, etc. The total expenditure on overtime was £1,033,630. In addition, overtime payments amounting to £7,052 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 nineteen.

NOTES

Subhead A.3 includes expenditure of £11 on a gift made by the Minister to a distinguished visitor to Ireland (D.308/24/63).

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

£41,000 to a member of the public in respect of loss of her husband following a road traffic accident, in which a vehicle, the property of the Department, was involved (Subhead A.3 (S.48/1/67)).

£18,944 to a member of the public in respect of personal injuries and damage to car as a result of an accident, in which a vehicle, the property of the Department, was involved (Subhead A.3 (S.48/1/67)).

£184 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.3 (D.306/25/62)).

£93 to an employee of the Department in respect of car damaged, while parked at the Munster Institute, as a result of an accident, in which a vehicle, the property of the Department, was involved (Subhead B.2 (D.306/25/62)).

£4,000 to an employee of the Department in respect of personal injuries, including costs, as a result of an accident at one of the Department's farms (Subhead B.6 (S.48/1/67)).

£47 to an employee of the Department in respect of loss of bicycle stolen from parking area at Thorndale (Subhead A.3 (E.109/41/41)).

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£600 to a member of the public in respect of disruption of farming activities and loss of income due to restrictions placed on his farm during investigation of suspected outbreak of foot-and-mouth disease (Subhead A.3 (S. 90/5/78)).

£4,101 to twelve growers in respect of loss arising from the rejection in 1979 of their crops of seed potatoes for certification under the Department's Seed Potato Certification Scheme (Subhead B.6 (D. 306/24/64)).

£1,740 to sixteen 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. £1,220 to ten herd-owners in respect of cattle which passed the test but were subsequently at slaughter found to be suffering from tuberculosis. £5,330 to thirty seven 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)).

£300 to a herd-owner in respect of an animal erroneously tagged and punched under the Pre-Intensive Brucellosis Eradication Scheme and subsequently slaughtered as a reactor (Subhead C.3 (D. 306/25/62)).

£108,262 to nine herd-owners in respect of 512 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)).

Expenditure amounting to £49,579 was incurred under Subhead C.1 in respect of the purchase from breeders of 88 bulls located at the Bull Performance Testing Station at Tully, Co. Kidare. The bulls were slaughtered following an outbreak of bovine tuberculosis at the station (D. 306/14/64).

Under the National Agricultural Advisory, Education and Research Authority Act 1977, as amended, (Sections 53 and 60), the property (lands, buildings, equipment, etc.) used for educational purposes at the four colleges at Athenry, Ballyhaise, Clonakilty and Kildalton, was transferred to An Chomhairle Oiliúna Talmhaíochta (ACOT) with effect from 1st July 1980. In addition other equipment, etc., to the value of £15,308 was transferred, without repayment, to ACOT as from the same date.

The following sums were written off:—

Reference	Amount	
S. 90/15/56	£639	Unrecovered portion of cost of vaccine which was lost in transit.
S. 311/8/74	£333	Amount due by firm for services rendered under the Cereal Seed Certification Service in 1974/75 period.

J. O'MAHONY,
Accounting Officer.

29th April, 1981.

I have examined the above Account and the appended Statements 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 Statements are correct, subject to the observations in my Report

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste.

STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31ST DECEMBER, 1980.

(Capital amounts only)

	£
Advances under the Grain Storage (Loans) Act, 1951	186,408
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (a)	47,892
Miscellaneous	25
	<u>£234,325</u>

(a) Reducible, if certain conditions are complied with, to £34,135.

WORLD FOOD PROGRAMME (GRANT-IN-AID) ACCOUNT

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1980

	£
Balance on 1st January, 1980	92,659
Grant-in-Aid (Subhead K.2)	<u>650,000</u>
	742,659
Contribution to World Food Programme	<u>739,069</u>
Balance on 31st December, 1980	<u>£3,590</u>

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1980

	£
Balance on 1st January, 1980	1,343,690
Grants to Herd-Owners	<u>876,840</u>
Balance on 31st December, 1980	<u>£466,850</u>

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE EMPLOYMENT GUARANTEE FUND

	£
Receipts from the Employment Guarantee Fund	250,000
Payment to Comhlucht Siúicre Éireann Teo. for job creation	250,000

J. O'MAHONY,
Accounting Officer.

29th April, 1981.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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 ...	5,065,000	4,987,235	77,765	—
B.1.—Travelling and Incidental Expenses	379,500	421,504	—	42,004
B.2.—Office Machinery and other Office Supplies	116,400	153,916	—	37,516
C.—Post Office Services	291,000	340,802	—	49,802
D.—Legal Expenses	91,000	78,917	12,083	—
E.—Statutory Contributions to Land Bond Fund, Local Loans Fund and Church Temporalities Fund	3,800,000	3,802,580	—	2,580
F.—Deficiencies from Sales of Land Bonds allocated to Government Departments	2,000	—	2,000	—
G.—Deficiency of Income from Untenanted Land Original £10 Supplementary 835,000	835,010	835,000	10	—
H.1.—Payment to Grant-in-Aid Fund for Land Purchases under Farmers' Retirement Scheme (Grant-in-Aid) Original £200,000 Less Supplementary 100,000	100,000	88,025	11,975	—
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 Original £700,000 Less Supplementary 30,000	670,000	547,054	122,946	—
H.4.—Life Annuities (Land Act, 1965), Advances, Compensation and Auctioneers' Commission	29,530	18,559	10,971	—
I.—Gratuities to ex-Employees	25,000	22,333	2,667	—
J.—Improvement of Estates, etc. ...	1,262,500	1,252,130	10,370	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
K.—Adjustment Advances	£ 30	£ —	£ 30	£ —
L.—Losses by Default, Accident, etc. ...	20	240	—	220
GROSS TOTAL Original £11,962,000 Supplementary 705,000	£ 12,667,000	12,548,295	250,827	132,122
			Surplus of Gross Estimate over Expenditure £118,705	
	Estimated	Realised		
Deduct— M.—Appropriations in Aid Original £2,110,000 Less Supplementary 150,000	1,960,000	1,918,043		Deficiency in Appropriations in Aid realised £41,957
NET TOTAL Original £9,852,000 Supplementary 855,000	£ 10,707,000	10,630,252		Net Surplus to be surrendered £76,748

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—Excess due mainly to increases in mileage rates during the year.
- B.2.—Excess due to repunching of erased computer data, purchase of additional equipment and extended parallel running of old and new computer systems.
- C.—Excess due to increase in telephone charges during the year and the payment of arrears from the previous year.
- D. and H.3.—Saving due to low level of interest in Farmers' Retirement Scheme.
- F.—Sales of Land Bonds allocated to Government Departments did not involve any overall loss.
- H.1.—Substantial balance in Grant-in-Aid fund from 1979 was sufficient to meet most of commitments arising.
- H.4.—Saving due to difficulties in finalising proceedings for resumption of a few holdings.
- I.—The number and amounts of payments cannot be estimated precisely as they are largely dependent on the particular estates handled during the year.
- L.—Excess represents damage to a tractor on hire (D. 305/1/63).

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

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			Estimated	Realised
			£	£
2. Fees and costs recovered		2,000	1,973
3. Surplus income of Rent and Interest Accounts				
	<i>Original</i>	£238,000		
	<i>Less Supplementary</i>	149,000	89,000	95,169
4. Excess annuities, etc., (Land (Finance) Rules, 1956, (Rules 3 and 4 (1) (a) and (b) (i) (ii))	... ..		1,100,000	1,156,785
5. Contributions towards improvements expenditure				
	<i>Original</i>	£130,000		
	<i>Less Supplementary</i>	16,000	114,000	118,764
6. Receipts from the resale of land purchased under the Farmers' Retirement Scheme (EEC Directive 72/160)				
	<i>Original</i>	£440,000		
	<i>Less Supplementary</i>	64,000	376,000	383,032
7. Reimbursement from European Agricultural Guidance and Guarantee Fund	... ..		29,000	5,111
8. Interest on bank deposits and sundries				
	<i>Original</i>	£100,000		
	<i>Supplementary</i>	79,000	179,000	186,209
	TOTAL			
	<i>Original</i>	£2,110,000		
	<i>Less Supplementary</i>	150,000	£1,960,000	£1,918,043

3. The receipts shown relate to pre-1923 Land Act estates. Letting receipts for the small area involved were unexpectedly higher than had been anticipated.

7. Shortfall arose because reimbursement was not received until January, 1981.

EXTRA REMUNERATION

Two officers received allowances of £828 and £275, respectively, for attendance at certain meetings abroad. The total amount paid in respect of such allowances was £1,320.

Twenty-five officers received sums varying from £213 to £1,189 in respect of overtime. The total expenditure on overtime was £17,170.

The total number of officers who received extra remuneration was sixty-two.

NOTES

Fees (stamps) amounting to £2,570 in respect of this service were received during the year.

Under Section 24, Statute of Limitations, 1957, the Land Commission lost title to 7 annuities totalling £16 and arrears thereof.

In view of the uneconomic cost of collection, land annuities of less than £2 were written off as from November/December 1979 date. This resulted in an additional charge of some £25,000 on the Vote (Subhead E) in 1980. The charge will diminish at the rate at which the annuities would have been amortised (S. 201/3/68).

£2,725 (including costs) was paid to a migrant as compensation for defects in the dwelling house provided for him (F. 132/3/58).

£360 legal costs were paid to an applicant under Section 45, Land Act, 1965, arising out of delay caused by the postal strike in 1979 (F. 63/16/52).

£781 was paid in respect of increases in Social Insurance liability during the currency of three building contracts (S. 9/2/70).

Amounts totalling £37 (including £23 letting rent) were written off Rent and Interest Account as irrecoverable (D. 305/1/63 and S. 201/2/75).

Losses of tools, equipment and fittings to the value of £566 were written off (D. 305/1/63 and S. 201/2/75).

Well-boring work to the value of £11,458 and £6,027, respectively, was done on a recoupment basis for Geological Survey and the Office of Public Works.

Work to the value of £7,203 was done free of charge on the Land Commission computer for other Government Departments.

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1980

						£
Balance on 1st January, 1980	...	...	...	...	...	878,675
Grant-in-Aid, 1980	...	...	...	...	...	88,025
						<hr/>
						966,700
Expenditure, 1980	...	...	...	...	...	966,700
						<hr/>
Balance on 31st December, 1980	...	...	...	...	...	Nil
						<hr/>

GRANT-IN-AID FUND FOR GENERAL LAND PURCHASES

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1980

						£
Balance on 1st January, 1980	...	...	...	...	...	235,577
Grant-in-Aid, 1980	...	...	...	...	...	Nil
						<hr/>
						235,577
Expenditure, 1980	...	...	...	...	...	74,500
						<hr/>
Balance on 31st December, 1980	...	...	...	...	...	£161,077
						<hr/>

J. O'MAHONY,
Accounting Officer.

23rd April, 1981.

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

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December 1980, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Labour, including certain services administered by that Office, and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £5,700,000				
<i>Less Supplementary</i> 350,000				
	5,350,000	5,221,935	128,065	—
A.2.—Consultancy Services	30,000	2,950	27,050	—
B.1.—Travelling and Incidental Expenses	537,000	587,933	—	50,933
B.2.—Office Machinery and other Office Supplies	127,000	93,612	33,388	—
C.—Post Office Services	172,000	285,411	—	113,411
D.—Advertising and Publicity	130,000	73,286	56,714	—
E.—Commissions and Special Inquiries ...	10,000	6,277	3,723	—
F.—International Organisations ...	120,000	123,098	—	3,098
G.—Research	45,000	44,145	855	—
H.—Resettlement Allowances				
<i>Original</i> £220,000				
<i>Supplementary</i> 150,000				
	370,000	414,577	—	44,577
I.—Career Information	2,000	1,651	349	—
J.1.—An Chomhairle Oiliúna — Administration and General Expenses (Grant-in-Aid)				
<i>Original</i> £16,800,000				
<i>Supplementary</i> 750,000				
	17,550,000	17,550,000	—	—
J.2.—An Chomhairle Oiliúna — Capital Expenditure (Grant-in-Aid)				
<i>Original</i> £5,000,000				
<i>Supplementary</i> 1,000,000				
	6,000,000	6,000,000	—	—
K.—National Industrial Safety Organisation	22,000	22,000	—	—
L.—Irish Management Institute — Grant for Training	435,000	435,000	—	—
M.—Council for Education, Recruitment and Training of Hotel and Catering Workers (CERT) — Grant for Training	830,000	830,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
N.1.—Grants for Advisory Services for Emigrants	32,000	32,500	—	500
N.2.—Grant towards re-construction of Irish Centre, Camden Town, London				
<i>Original</i> Nil				
<i>Supplementary</i> £300,000	300,000	300,000	—	—
O.—Grants for Trade Union Education and Advisory Services	300,000	300,000	—	—
P.—Employment Incentive Schemes ...	4,110,000	3,747,555	362,445	—
Q.—Council for the Status of Women ...	8,000	30,000	—	22,000
R.—Employment Equality Agency ...	140,000	140,000	—	—
S.—Trade Union Amalgamations ...	40,000	26,957	13,043	—
T.—Employment Maintenance Scheme ...	3,500,000	3,480,661	19,339	—
U.—Work Experience Programme				
<i>Original</i> £1,800,000				
<i>Supplementary</i> 300,000	2,100,000	2,123,469	—	23,469
V.—College of Industrial Relations — General Expenses (Grant-in-Aid)	25,000	25,000	—	—
W.—Graduate Conversion Courses Allowances	300,000	353,667	—	53,667
X.—National Hire Agency	200,000	—	200,000	—
GROSS TOTAL				
<i>Original</i> £40,635,000				
<i>Supplementary</i> 300,000				
<i>Do.</i> 1,850,000	£ 42,785,000	42,251,684	844,971	311,655
			Surplus of Gross Estimate over Expenditure £533,316	
	Estimated	Realised		
Deduct—				
Y.—Appropriations in Aid				
<i>Original</i> £591,000				
<i>Supplementary</i> 1,849,990	2,440,990	2,643,657		Surplus of Appropriations in Aid realised £202,667
NET TOTAL				
<i>Original</i> £40,044,000				
<i>Supplementary</i> 300,000				
<i>Do.</i> 10	£ 40,344,010	39,608,027		Total Surplus to be surrendered £735,983

Vote 41

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Provision made under this subhead for consultancy work in respect of the computerisation of manpower data was not availed of as it was found possible to have the work done by the Central Data Processing Services of the Department of the Public Service.
- B.1.—Excess partly due to an increase in the complement of travelling officers and partly to increases in subsistence and motor mileage allowances, public transport rates and air travel expenses.
- B.2.—The estimate for this subhead included provision for the computerisation of manpower data and for re-production equipment for the Labour Court for their new premises being built at Beggars Bush. Computerisation plans proceeded more slowly than anticipated and the securing of new premises for the Labour Court has been delayed.
- C.—The excess was incurred under the heading of telephone expenses which were greater than anticipated and included arrears not invoiced in 1979.
- D.—Certain publicity expenditure provided for was not incurred.
- E.—This subhead contains a contingency element which was not fully utilised in 1980.
- H.—Claims relating to the 1979 recruitment campaign in Britain for skilled workers did not come to hand in 1979 as anticipated and accordingly had to be met in 1980.
- I.—Costs of packing leaflets for distribution were less than anticipated.
- P.—Participation in the Employment Incentive Scheme was less than anticipated. The amendment of the Scheme to exclude certain employments was also a factor.
- Q.—The grant to the Council for the Status of Women was increased with the consent of the Minister for Finance to cover the cost of providing the Council with furnished accommodation and increased assistance towards staffing and general expenses.
- S.—Grants are paid only when amalgamations/transfers between trade unions have been completed. Provision for a number of amalgamations was made in the estimate for 1980 and arrangements for these were proceeding but had not been completed by the end of the year.
- W.—Two terms of the academic year 1979/80 and one term of the academic year 1980/81 were involved in Conversion Course Allowance payments during 1980. Expenditure can vary not only with the numbers participating but by reference to the numbers of the different categories, i.e. Honours Graduates £2,000, Pass Graduates £1,500 and Diploma Holders £1,000. The mix of participants and the numbers participating differed from what was estimated.
- X.—The setting up of a National Hire Agency was not proceeded with within the year.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Receipts from the Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal) ...		30,000	5,140
2. Receipts from European Social Fund			
	<i>Original</i>	£498,000	
	<i>Supplementary</i>	1,849,990	
		2,347,990	2,502,949
3. Recoupment of salaries, etc. of officers on secondment ...		28,000	2,016
4. Recoupment of certain travelling and subsistence expenses from the EEC ...		25,000	7,584
5. Miscellaneous ...		10,000	17,968
TOTAL			
	<i>Original</i>	£591,000	
	<i>Supplementary</i>	1,849,990	
		£2,440,990	£2,643,657

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 Redundancy Payments Acts make provision for the recoupment from the Redundancy Fund of the cost of servicing redundancy appeals and this cost in recent years has been on a basis of one third of the overall cost of the Tribunal and its Secretariat.

In 1980 the number of sittings of the Tribunal was greater than anticipated.

2. There are a number of imponderables in estimating income from the European Social Fund. These include difficulty in anticipating dates of payments, variations in expenditure in the Vote on schemes that qualify for ESF assistance, and changes in criteria for eligibility for Fund aid.
4. Income is difficult to estimate accurately because of fluctuation in EEC travelling duties and time lag in receiving payments.
5. Income from licences issued under the Employment Agency Act and from adjustments in respect of out of date payable orders was greater than anticipated.

EXTRA REMUNERATION

One hundred and eighty six Officers were paid a total of £33,092 in overtime. Of these, fifty one officers—five Executive Officers, eight Placement Officers, five Clerical Officers, thirteen Clerical Assistants, one Shorthand Typist, four Paperkeepers, fourteen Messengers and one Male Cleaner—earned amounts ranging from £202 to £2,708.

DETAILS OF EXPENDITURE ON THE VARIOUS COMMISSIONS AND SPECIAL INQUIRIES

Commission or Special Inquiry	Expenditure			
	Subheads		Total for year ended 31st December, 1980	Total Expenditure to 31st December, 1980
	E	A.I		
Advisory Committee on Emigration	£ 3,129	£ 306	£ 3,435	£ 39,879
Commission on Industrial Relations	925	20,415	21,340	46,315
Manpower Consultative Committee	2,223	32,587	34,810	60,894
Commission on Safety, Health and Welfare at Work	—	730	730	730
£	6,277	54,038	60,315	147,818

T. Ó CEARBHAILL,
Oifigeach Cuntasaiochta.

AN ROINN SAOTHAIR,
16 Aibreán, 1981.

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-Reachtair Cuntas agus Ciste.

Vote 41

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE EMPLOYMENT GUARANTEE FUND

Receipts from the Employment Guarantee Fund	...	...	£	5,395,000
Payments:			£	
Employers' Temporary Subvention Fund	...	...	5,000,000	
Employment Incentive Scheme—supplementary premiums	...	...	352,712	
Federated Union of Employers—payment for project for the training of industrial relations personnel	...	...	20,000	
			<u>5,372,712</u>	
Balance on 31st December, 1980	...	...	£22,288	

T. Ó CEARBHAILL,
Oifigeach Cuntasaíochta.

AN ROINN SAOTHAIR,
7 Aibreán, 1981.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1980, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Industry, Commerce and Tourism, including certain services administered by that Office, and for payment of certain subsidies, grants and grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £5,068,000				
<i>Supplementary</i> 127,000				
	5,195,000	4,906,055	288,945	—
A.2.—Public Service Pensions				
<i>Original</i> £9,000				
<i>Supplementary</i> 2,000				
	11,000	11,454	—	454
A.3.—Consultancy Services				
<i>Original</i> £332,000				
<i>Supplementary</i> 100,000				
	432,000	410,265	21,735	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £358,000				
<i>Supplementary</i> 160,000				
	518,000	546,390	—	28,390
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £60,000				
<i>Supplementary</i> 15,000				
	75,000	78,775	—	3,775
C.1.—Post Office Services				
<i>Original</i> £132,000				
<i>Supplementary</i> 62,500				
	194,500	201,871	—	7,371
C.2.—Advertising and Publicity ...	93,000	112,839	—	19,839
D.—Geological Survey — Equipment, Stores and Maintenance ...	2,000	2,147	—	147
BORD FÁILTE ÉIREANN				
E.1.—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)				
<i>Original</i> £12,956,000				
<i>Supplementary</i> 532,000				
	13,488,000	13,488,000	—	—
E.2.—Development of Holiday Accommodation (Grant-in-Aid)				
<i>Original</i> £3,000,000				
<i>Less Supplementary</i> 700,000				
	2,300,000	2,300,000	—	—
E.3.—Development of Supplementary Holiday Accommodation (Grant-in-Aid) ...	200,000	200,000	—	—

Vote 42

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
E.4.—Tourism Development Works (Grant-in-Aid)	1,000,000	1,000,000	—	—
F.1.—Institute for Industrial Research and Standards — Administration and General Expenses (Grant-in-Aid) Original £5,028,000 Supplementary 825,500	5,853,500	5,853,500	—	—
F.2.—Institute for Industrial Research and Standards — Capital Expenditure (Grant-in-Aid)	1,375,000	1,375,000	—	—
G.—International Organisations, etc. Original £381,000 Less Supplementary 65,000	316,000	266,258	49,742	—
H.1.—Córas Tráchtála (Grant-in-Aid) Original £7,975,000 Supplementary 87,700	8,062,700	8,062,700	—	—
H.2.—Kilkenny Design Workshops Limited — Administration and General Expenses (Grant-in-Aid) Original £549,000 Supplementary 65,000	614,000	614,000	—	—
I.1.—Industrial Development Authority — Administration and General Expenses (Grant-in-Aid) Original £10,569,000 Supplementary 631,000	11,200,000	11,200,000	—	—
I.2.—Industrial Development Authority — Capital Expenditure (Grant-in-Aid) Original £145,000,000 Supplementary 11,700,000	156,700,000	156,700,000	—	—
I.3.—Industrial Development Authority — Grant for Industrial Housing ...	649,000	567,200	81,800	—
I.4.—Industrial Development Authority — Vacant Rents Subsidy	2,000	—	2,000	—
J.1.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Grant-in-Aid) Original £815,000 Supplementary 59,500	874,500	874,500	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.2.—Shannon Free Airport Development Company Limited — Grants to Industrialists (Grant-in-Aid) ...	3,450,000	3,040,000	410,000	—
J.3.—Shannon Free Airport Development Company Limited — Housing Subsidies	437,000	437,000	—	—
K.1.—Export Guarantee Arrangements under the Insurance Act, 1953, (as amended)	216,000	215,242	758	—
K.2.—Credit Financing of Certain Capital Goods Exports				
<i>Original</i> £805,000				
<i>Supplementary</i> 232,900				
	1,037,900	1,037,934	—	34
L.—Technical Assistance	350,000	298,938	51,062	—
M.—Irish Productivity Centre (Grant-in-Aid)				
<i>Original</i> £495,000				
<i>Supplementary</i> 33,000				
	528,000	528,000	—	—
N.—Commissions, Committees and Special Inquiries	35,000	21,506	13,494	—
O.1.—Shipbuilding Subsidy				
<i>Original</i> £150,000				
<i>Supplementary</i> 191,200				
	341,200	341,197	3	—
O.2.—Interest Subsidy to Shipping Finance Corporation Limited				
<i>Original</i> £1,326,000				
<i>Less Supplementary</i> 332,000				
	994,000	994,010	—	10
P.—Irish Goods Council (Grant-in-Aid)				
<i>Original</i> £737,000				
<i>Supplementary</i> 203,000				
	940,000	940,000	—	—
Q.—Miscellaneous Payments				
<i>Original</i> £32,000				
<i>Supplementary</i> 28,000				
	60,000	24,833	35,167	—
R.1.—Bread Subsidy				
<i>Original</i> £14,000,000				
<i>Supplementary</i> 325,000				
	14,325,000	14,286,232	38,768	—
R.2.—Flour and Wheatenmeal Subsidy				
<i>Original</i> £950,000				
<i>Less Supplementary</i> 75,010				
	874,990	845,859	29,131	—

Vote 42

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
S.—Mín Fhéir (1959) Teo. — Capital Expenditure	90,000	90,000	—	—
T.1.—Grant to National Film Studios of Ireland Limited	157,000	157,000	—	—
T.2.—Irish Film Board — Administration Expenses				
<i>Original</i>	£50,000			
<i>Less Supplementary</i>	49,990			
	10	—	10	—
U.—Energy Conservation	1,000	883	117	—
V.—Rural Electrification	1,221,000	1,220,758	242	—
W.—Town Gas Subsidy	126,000	125,689	311	—
X.—Petroleum Licences — Funds for Training, etc.	1,000	975	25	—
Y.—Currency Exchange Loss on certain Industrial Credit Company foreign borrowing for Industrial Development				
<i>Original</i>	£10			
<i>Supplementary</i>	9,000			
	9,010	8,984	26	—
GROSS TOTAL				
<i>Original</i>	£220,182,010			
<i>Supplementary</i>	33,000			
<i>Do.</i>	14,134,300			
	£ 234,349,310	233,385,994	1,023,336	60,020
			Surplus of Gross Estimate over Expenditure £963,316	
Deduct—	Estimated	Realised		
Z.—Appropriations in Aid				
<i>Original</i>	£1,707,010			
<i>Supplementary</i>	268,300			
	1,975,310	2,056,826		
			Surplus of Appropriations in Aid realised £81,516	
NET TOTAL				
<i>Original</i>	£218,475,000			
<i>Supplementary</i>	33,000			
<i>Do.</i>	13,866,000			
	£ 232,374,000	231,329,168		
			Total Surplus to be surrendered £1,044,832	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—The saving was due principally to two factors (a) delays in filling vacancies (competitions having to be arranged etc.) and deferral of creation of some posts and (b) expenditure on technical assistance/casual labour being less than anticipated.

- A.3.—Savings on some consultancies, because claims were not received within the year, were offset by higher expenditure on others; the timing of requests for payment is difficult to anticipate.
- B.1.—Excess partly due to increased cost of air fares, mileage and subsistence allowances. The cost of uniforms, cleaning services, laundry, books, newspapers and periodicals was also greater than had been expected.
- B.2.—Excess due to purchase of additional equipment.
- C.2.—Expenditure on advertising in relation to price control and on metrication publicity was greater than expected.
- G.—The subscription to the European Coal and Steel Community was less than anticipated.
- I.3.—The number of requests for provision of industrial housing was less than that budgeted for.
- I.4.—No subsidy payment arose within the year.
- J.2.—There was a longer time-lag than expected in the submission of claims for payment of grants by industrialists.
- L.—Only grants approved prior to the termination of the scheme fall to be met — claims for such cases were fewer than expected.
- N.—Surveys and consultancies by the National Consumer Advisory Council were not commissioned to the extent anticipated.
- Q.—Expenditure on weights and measures equipment and metrication (leaflets, etc.) was less than expected.

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936	...	...	...	64,800	65,782
2. Repayment of travel costs of certain journeys to EEC					
	<i>Original</i>	£118,000			
	<i>Supplementary</i>	36,000		154,000	159,575
3. Fees under the Minerals Development Act, 1940 and the Petroleum and other Minerals Development Act, 1960	...	...		67,000	66,955
4. Export Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)					
	<i>Original</i>	£432,000			
	<i>Supplementary</i>	35,000		467,000	502,811
5. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964					
	<i>Original</i>	£763,500			
	<i>Supplementary</i>	172,500		936,000	972,733
6. Receipts from EEC in respect of specific surveys	...	...		3,000	7,174
7. Currency exchange gain on certain Industrial Credit Company foreign borrowing for Industrial Development	...	...		10	—
8. Receipts from the IDA in respect of repayable grants for industrial housing					
	<i>Original</i>	£249,000			
	<i>Supplementary</i>	13,500		262,500	262,501

Vote 42

9. Miscellaneous

	Original	£9,700		
	Supplementary	11,300		
			21,000	19,295
TOTAL	Original	£1,707,010		
	Supplementary	268,300		
			£1,975,310	£2,056,826

4 and 6. Receipts were greater than anticipated.

EXTRA REMUNERATION

An Assistant Secretary received £432 as a member of the Industrial Development Authority from 1st January, 1980 to 15th July, 1980.

A Principal received a gratuity of £1,500 for extra attendance in the period 15th April, 1976 to 31st October, 1978 (E.109/71/70).

Fifteen Examiners in the Patents Office received sums varying from £628 to £3,396 for examining patents applications outside their normal office hours of duty.

A total of four hundred and thirty-three officers were paid overtime. One hundred and sixty-four officers received sums varying from £202 to £2,666. The total amount paid in respect of overtime was £127,031 of which £18,425 was recouped from Vote 43 and £4,351 from Vote 52.

A total of eighty-two officers received allowances in respect of duties as chairman or delegates at meetings abroad (mainly EEC). Of this total forty-five officers received sums varying from £224 to £2,510. The total paid in respect of chairman and delegates allowances was £28,740.

NOTES

The Accounts of a number of other Departments include expenditure of approximately £37,618 in respect of remuneration of staff on loan without repayment to the Prices Division of this Department.

Ex-gratia payments totalling £255 were made to eight 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).

Subhead G includes £2,200 being the cost of a wool tapestry presented to the European Patent Office—(S.99/2/72).

Fees (stamps) were received as follows:

Companies Registration £514,709

DETAILS OF EXPENDITURE ON THE VARIOUS COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES

Commission, Committee or Special Inquiry	Expenditure			
	Subhead		Total for year ended 31st December, 1980	Total Expenditure to 31st December, 1980
	N	Other		
	£	£	£	£
National Consumer Advisory Council (1973-1974)	20,885	(A.1) 42	20,927	79,106
Motor Premiums Advisory Committee (1973-1974)	621	(A.1) 1,400	2,021	18,288
	£ 21,506	1,442	22,948	97,394

J. C. HOLLOWAY,
Oifigeach Cuntasaiochta.

AN ROINN TIONSAIL, TRÁCHTÁLA AGUS TURASÓIREACHTA,
10th April, 1981.

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-Reachtair Cuntas agus Ciste.

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE EMPLOYMENT GUARANTEE FUND

					£
Receipts from the Employment Guarantee Fund	...	...	...	...	1,099,788
Payments:				£	
Bord Fáilte — Job creation projects	...	...	...	674,000	
Federated Union of Employers — Maintenance of employment and creation of new jobs	...	...	...	422,500	
Confederation of Irish Industry — Maintenance of employment				3,288	
				<hr/>	£1,099,788

J.C. HOLLOWAY,
Oifigeach Cuntasíochta.

AN ROINN TIONSAIL, TRÁCHTÁLA AGUS TURASÓIREACHTA,
10th April, 1981.

ACCOUNT of the sum expended, in the year ended 31st December, 1980, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Transport, including certain services administered by that Office, and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.1.—Salaries, Wages and Allowances	£	£	£	£
<i>Original</i> £11,287,000				
<i>Supplementary</i> 340,000				
	11,627,000	11,581,671	45,329	—
A.2.—Consultancy Services				
<i>Original</i> £250,000				
<i>Supplementary</i> 250,000				
	500,000	479,966	20,034	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £233,000				
<i>Supplementary</i> 40,000				
	273,000	345,824	—	72,824
B.2.—Office Machinery and other Office Supplies	223,500	189,156	34,344	—
B.3.—Post Office Services	646,000	696,982	—	50,982
B.4.—Cross-Channel Telephone Lines used for Civil Aviation	58,000	77,453	—	19,453
C.—Equipment, Stores and Maintenance				
<i>Original</i> £185,000				
<i>Supplementary</i> 61,000				
	246,000	195,884	50,116	—
D.1.—Grants to Córas Iompair Éireann				
<i>Original</i> £56,000,000				
<i>Supplementary</i> 14,000,000				
	70,000,000	70,000,000	—	—
D.2.—Córas Iompair Éireann Redundancy Compensation	180,000	161,734	18,266	—
E.—Grants for Harbours				
<i>Original</i> £4,500,010				
<i>Supplementary</i> 2,700,000				
	7,200,010	7,114,768	85,242	—
BORD Fáilte Éireann				
F.—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid) ...	700,000	700,000	—	—
G.1.—Acquisition of Land, Buildings, etc., at Airports				
<i>Original</i> £240,000				
<i>Less Supplementary</i> 193,000				
	47,000	14,139	32,861	—
G.2.—Constructional Works at Airports, including furnishing of Buildings				
<i>Original</i> £2,400,000				
<i>Supplementary</i> 193,000				
	2,593,000	2,570,681	22,319	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
H.—Transport of Staff	£ 42,000	£ 49,714	£ —	£ 7,714
I.—Electronic Equipment <i>Original</i> £1,634,000 <i>Less Supplementary</i> 800,000	834,000	534,861	299,139	—
J.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Grant-in-Aid)	793,000	793,000	—	—
K.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	500	63	437	—
K.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946)	40,000	38,666	1,334	—
L.—Expenses in connection with International Organisations <i>Original</i> £1,202,000 <i>Less Supplementary</i> 100,000	1,102,000	907,322	194,678	—
M.—Commissions, Committees and Special Inquiries <i>Original</i> £310,000 <i>Supplementary</i> 68,000	378,000	371,116	6,884	—
N.—Rent on Lands, etc., at Airports ...	1,500	462	1,038	—
O.—Investment Grants for Ships ...	6,000	5,880	120	—
P.—Grant to Royal National Lifeboat Institution	30,000	30,000	—	—
Q.—Grant to Aer Rianta Teoranta for payment to the Irish Airlines (General Employees) Superannuation Fund	20,000	7,094	12,906	—
GROSS TOTAL <i>Original</i> £80,981,510 <i>Supplementary</i> 16,559,000	£ 97,540,510	96,866,436	825,047	150,973
			Surplus of Gross Estimate over Expenditure £674,074	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>		
R.—Appropriations in Aid <i>Original</i> £9,720,510 <i>Less Supplementary</i> 2,700,000	7,020,510	8,011,392	Surplus of Appropriations in Aid realised £990,882	
NET TOTAL <i>Original</i> £71,261,000 <i>Supplementary</i> 19,259,000	£ 90,520,000	88,855,044	Total Surplus to be surrendered £1,664,956	

Vote 43

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—Excess is mainly due to (a) increases in travelling and subsistence rates which were also reflected in the costs of transfers of households; (b) the costs of training courses in the United Kingdom for Marine Surveyors and other technical grades abroad were increased by the devaluation of the IR£ and (c) costs of books, periodicals and other miscellaneous items purchased in the United Kingdom and elsewhere were also affected by adverse exchange rates.
- B.2.—The saving is due to postponement of the purchase of office equipment.
- B.3.—The excess arose because of increased postal charges and payment of accounts proper to 1979 which were not received until 1980.
- B.4.—Some accounts due for payment in 1979 were not received until 1980.
- C.—The saving is due to the deferment of the purchase of new equipment for the Meteorological Service.
- D.2.—It is not possible to forecast precisely the amount of the redundancy compensation which will become payable in any year.
- G.1.—Because of protracted negotiations in acquiring land, payment could not be made within the year.
- H.—The excess is due to increased demand for subsidised transport and increased bus fares.
- I.—Expenditure was less than estimated because work on two major projects did not proceed as quickly as expected owing to unavoidable delays in the evaluation and processing of tenders.
- K.1.—Accurate estimation is not possible.
- L.—The saving is due to a reduction in Ireland's contribution to Eurocontrol.
- N.—The saving is due to protracted negotiations in relation to the acquisition of a "marker site".
- Q.—The saving arose because only one of a number of the Department's employees who have yet to transfer to Aer Rianta did so during the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1966	124,000	144,235
2. Receipts under the Merchant Shipping and Mercantile Marine Acts	28,000	21,151
3. Surplus on Aer Rianta Teo. Operating Accounts Dublin, Shannon and Cork Airports including passenger load fee at airports Original £4,360,000 Less Supplementary 2,700,000	1,660,000	1,720,218
4. Recoupment from Eurocontrol Organisation of cost of providing personnel and facilities	66,000	143,615
5. Recoupment from Eurocontrol Organisation of En-route facilities costs	4,000,000	4,336,791
6. Shanwick Communications charges	960,000	1,448,969
7. Charges for radio telegrams sent from Coast Stations	41,000	—

Vote 43

8. Recoupment for seconded staff	...	...	...	...	19,000	12,528
9. Fees under the Road Transport Acts	...	...	...	...	11,000	10,675
10. Receipts under the 1933 Foreshore Act and the 1954 State Property Act	...	...	...	...	20,000	28,741
11. Receipts for transport of staff	...	...	...	...	14,000	16,828
12. Receipts for data provided by the Meteorological Service	...	...	...	...	10,000	27,425
13. Miscellaneous receipts	...	...	...	...	67,510	100,216
TOTAL						
Original					£9,720,510	
Less Supplementary					2,700,000	
					£7,020,510	£8,011,392

1. The surplus in receipts was due to an increase in fees from 1st November, 1980 and an increase in the number of aircraft registered.
2. The anticipated increase in the level of fees did not materialise until after the end of the year.
4. The surplus arose because a payment in respect of 1979 was not received until 1980.
5. Accurate estimation is difficult. The surplus is due to favourable exchange rate fluctuations and increased traffic.
6. The surplus arose because a large payment received in 1980 was in respect of the previous year. Contact charges were increased from 1st July, 1980.
7. Expected payments were not received until after the end of the year.
8. Provision was made for the recoupment from the Government of Malta of the costs of providing certain aeronautical services to that Government. In the event no such services were provided.
10. The surplus is due to the increase in number and value of foreshore lettings.
11. Contributions towards the cost of transport increased following an increase in bus fares in January 1980.
12. The surplus arose because off-shore oil exploration activity was greater than anticipated.
13. The surplus is due mainly to an increased demand for permits which followed the signing of an agreement between Ireland and the United Kingdom on the International Carriage of Goods by Road in April, 1980. The total is comprised mainly of receipts from permits £62,040, refund of air fares £20,490 and sundries £17,686.

EXTRA REMUNERATION

Thirty-six officers received allowances for duties as delegates at meetings abroad. Fifteen officers received sums varying from £233 to £1,078.

Six hundred and forty-four employees received sums in respect of overtime. Four hundred and fifty-eight officers received amounts varying from £201 to £5,534. The total amount paid in overtime was £760,829 of which £18,425 was in respect of typing, messenger and cleaning services provided by the Department of Industry, Commerce and Tourism.

An allowance of £188 was paid to the Airport Medical Officer, Shannon, for services to the Air Traffic Control Personnel.

Six officers received gratuities of between £1,000 and £3,000 for extra attendance in 1979/1980 arising from the "Betelgeuse" Disaster Inquiry (E.109/71/70).

Vote 43

NOTES

In addition to the amount expended under Subhead A.1 a sum of £304,000 was charged to the Vote for Remuneration (No. 53).

The account includes expenditure of £911 in respect of remuneration of a Senior Meteorologist for performance of rostered duties during 1978 and 1979 (E.109/65/17).

Subhead H includes expenditure on subsidised transport of Department of Agriculture Staff (£546), Customs and Excise Staff (£4,216), Immigration Officials (£1,030), and Posts and Telegraphs Staff (£3,874).

DETAILS OF EXPENDITURE ON COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES (SUBHEAD M)

Commissions, Committees and Special Inquiries	Expenditure	
	Total for year ended 31st December, 1980	Total Expenditure to 31st December, 1980
	£	£
Transport Consultative Commission	53,761	123,218
Tribunal of Inquiry into Betelgeuse Disaster	317,355	770,048

N. McMAHON,
Accounting Officer.

DEPARTMENT OF TRANSPORT,
30 Aibreán, 1981.

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.

SEÁN MAC GEARAILT,
Aid-Reachtair Cuntas agus Ciste.

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE EMPLOYMENT GUARANTEE FUND

Receipts from the Employment Guarantee Fund	£	621,910
Payments:	£	
Aer Lingus—Creation of new jobs	121,910	
Waterford Harbour Commissioners—Maintenance of Employment	500,000	
		£621,910

N. McMAHON,
Accounting Officer.

DEPARTMENT OF TRANSPORT,
30 Aibreán, 1981.

STATEMENT OF EXPENDITURE AND REVENUE FOR THE YEAR ENDED 31ST DECEMBER, 1980.

Vote 43

STATE AIRPORTS (continued)

1979				1980			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
5,156,066	2,304,269	2,637,695	214,102	5,241,414	2,275,877	2,729,859	235,678
2,368,889	801,014	1,502,247	65,628	2,650,900	875,626	1,676,089	99,185
1,037,262	391,283	550,993	94,986	1,457,196	640,152	701,268	115,776
5,443,337	1,086,233	3,901,046	456,058	5,771,374	1,148,468	4,158,954	463,952
2,382,798	(-) 697,018	2,775,584	304,232	1,604,857	(-) 1,519,847	2,848,794	275,910
501,638	501,638	—	—	1,448,969	1,448,969	—	—
3,002,529	1,589,573	1,059,717	353,239	4,336,791	2,295,948	1,530,632	510,211
179,972	179,972	—	—	143,615	143,615	—	—
984,484	106,703	846,822	30,959	1,124,700	114,820	963,305	46,575
21,056,975	6,263,667	13,274,104	1,519,204	23,779,816	7,423,628	14,608,901	1,747,287
20,252,803	9,266,873	8,773,351	2,212,579	25,773,070	11,632,201	11,455,920	2,684,949
(+) 804,172	(-) 3,003,206	(+) 4,500,753	(-) 693,375	(-) 1,993,254	(-) 4,208,573	(+) 3,152,981	(-) 937,662
3,470,042	1,255,481	1,967,556	247,005	3,701,786	1,371,825	2,049,622	280,339
£2,665,870	4,258,687	(+) 2,533,197	940,380	5,695,040	5,580,398	(+) 1,103,359	1,218,001

STATE AIRPORTS (continued)

1979				1980			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
38,494,072	13,557,480	22,286,364	2,650,228	40,941,322	14,214,838	23,908,499	2,817,985
2,447,250	657,358	1,622,135	167,757	2,632,772	1,537,099	647,374	448,299
£40,941,322	14,214,838	23,908,499	2,817,985	43,574,094	15,751,937	24,555,873	3,266,284
3,837,334	185,501	3,591,382	60,451	3,851,473	185,501	3,605,521	60,451
1,484,159	561,173	812,685	110,301	1,588,904	622,657	838,014	128,233
1,985,883	694,308	1,154,871	136,704	2,112,882	749,168	1,211,608	152,106
£3,470,042	1,255,481	1,967,556	247,005	£3,701,786	1,371,825	2,049,622	280,339

STATEMENT OF CAPITAL
EXPENDITURE

Total Expenditure at beginning of year ...

Expenditure during the year ...

Total Expenditure at end of year ...

Includes, on acquisition of land ...

DEPRECIATION AND INTEREST ON
CAPITAL

Depreciation ...

Interest on Capital ...

TOTAL ...

N. McMAHON,
Accounting Officer.

8th September, 1981.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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> £160,827,000				
<i>Supplementary</i> 22,458,000				
	183,285,000	179,931,527	3,353,473	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £6,267,000				
<i>Supplementary</i> 520,000				
	6,787,000	9,423,255	—	2,636,255
C.—Accommodation and Building Charges				
<i>Original</i> £26,500,000				
<i>Supplementary</i> 10,340,000				
	36,840,000	36,899,796	—	59,796
D.—Conveyance of Mails				
<i>Original</i> £4,891,000				
<i>Supplementary</i> 200,000				
	5,091,000	4,867,345	223,655	—
E.—Postal and General Stores				
<i>Original</i> £7,685,000				
<i>Supplementary</i> 460,000				
	8,145,000	7,445,063	699,937	—
F.—Engineering Stores and Equipment				
<i>Original</i> £67,576,000				
<i>Supplementary</i> 11,660,000				
	79,236,000	81,661,440	—	2,425,440
G.—Telephone Capital Repayments				
<i>Original</i> £47,800,000				
<i>Supplementary</i> 1,068,000				
	48,868,000	48,868,149	—	149
H.—International Conferences and Conventions				
<i>Original</i> £170,000				
<i>Supplementary</i> 120,000				
	290,000	423,023	—	133,023
I.—Losses	250,000	131,409	118,591	—
J.—Superannuation, etc.				
<i>Original</i> £8,347,000				
<i>Supplementary</i> 2,940,000				
	11,287,000	10,490,165	796,835	—
K.1.—Commissions and Special Inquiries	3,000	6,950	—	3,950

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.2.—Consultancy Services	150,000	97,205	52,795	—
K.3.—Office Machinery and other Office Supplies	1,119,000	1,100,366	18,634	—
RADIO TELEFÍS ÉIREANN				
L.1.—Grant for general purposes equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid)	18,000,000	18,000,000	—	—
L.2.—Grant equivalent to Net Receipts from Wired Broadcast Relay Licence Fees (Grant-in-Aid) ...	495,000	495,000	—	—
GROSS TOTAL				
Original	£350,080,000			
Supplementary	49,766,000			
	£ 399,846,000	399,840,693	5,263,920	5,258,613
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £5,307	
Deduct—				
T.—Appropriations in Aid				
Original	£115,216,000			
Supplementary	23,500,000			
	138,716,000	141,549,007	Surplus of Appropriations in Aid realised £2,833,007	
NET TOTAL				
Original	£234,864,000			
Supplementary	26,266,000			
	£ 261,130,000	258,291,686	Total Surplus to be surrendered £2,838,314	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Broadcasting Licence and Relay Licence Fees	19,900,000	21,095,841

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Recovery of repayable lump sums advanced after postal strike (£1,017,000) and arrears of pay and allowances not paid until 1981 (£2,336,000).
- B.—Increased rates of travelling, subsistence, removal and trip allowances (£2,182,000); higher expenditure on advertising (£134,000) and legal fees (£74,000) and on miscellaneous items (£301,000), partly offset by savings on agency services (£55,000).

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E.—Lower expenditure on mechanical transport (£688,000), on uniform clothing, mail bags etc. (£204,000), partly offset by additional expenditure on miscellaneous items (£192,000).

H.—Increases in rate of subscriptions payable and revised method of payment (£104,000), and increased documentation etc. expenses (£29,000).

I.—Close estimation not possible.

J.—Retirements and marriage gratuities fewer than expected.

K.1.—Additional meetings of the Post Office Users Council, increased rates of traveling and subsistence payable to members and increased office expenses.

K.2.—Lower expenditure on wages of specialist computer operators and on market research projects (£76,000), partly offset by additional expenditure on consultancy services for the interim Boards (£23,000).

APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Recovery in respect of Telephone Capital expenditure							
	<i>Original</i>				£100,000,000		
	<i>Supplementary</i>				23,400,000		
						123,400,000	125,065,442
2. Receipts in respect of Savings services	...	...	...	...	...	5,122,000	6,027,911
3. Receipts in respect of Social Welfare services	...	...	...	...	...	5,500,000	5,500,000
4. Receipts in respect of Civil Aviation, Meteorological and Marine Radio services	...	...	...	...	...	280,000	280,000
5. Receipts in respect of services performed for the Revenue Commissioners	...	...	...	...	...	570,000	570,000
6. Provision of stores for other Government Departments	...	...	...	...	...	849,000	933,321
7. Sale of engineering stores	...	...	...	...	...	550,000	518,076
8. Sale of non-engineering stores	...	...	...	...	...	70,000	76,703
9. Receipts in respect of agency services performed for other Administrations	...	...	...	...	...	82,000	28,833
10. Repayment by the British Government in respect of compensation allowances (Subhead J)	...	...	...	...	...	11,000	10,119
11. Contributions to Widows' and Children's Pensions Scheme for Civil Servants and others							
	<i>Original</i>				£970,000		
	<i>Supplementary</i>				100,000		
						1,070,000	1,456,790
12. Miscellaneous	...	...	...	...	...	1,212,000	1,081,812
TOTAL							
	<i>Original</i>				£115,216,000		
	<i>Supplementary</i>				23,500,000		
						£138,716,000	£141,549,097

1. Expenditure on Telephone Capital works greater than expected.

2. Arrears in respect of previous years received during year of account.

6. Receipts from other Government Departments greater than expected.

7. Quantities available for sale less than expected.
8. Demand for stores more than expected.
9. Due to cessation of encashment of British Postal and Money Orders and certain pensions and allowances.
10. Close estimation not possible.
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	222,285
(b) Advertising in Post Office publications	257,382
(c) Special leave at cost of substitution and refunds of wages overpaid, etc. ...	204,660
(d) Refunds in respect of staff on loan to outside bodies	69,358
(e) Wireless examination fees and transmitting permits	93,313
(f) Renting of Post Office premises	9,144
(g) Miscellaneous services performed for other Government Departments ...	46,946
(h) Void postal and money orders	41,500
(i) Carriage of newspapers by departmental vans	18,726
(j) Commission on repurchase of stamps and overages in postage stamp vending machines	23,091
(k) Various receipts	95,407

I.—LOSSES—CLASSIFIED SCHEDULE

	£
Burglary at a town sub-Post Office by five armed men who were prosecuted	13,721
Robbery at a sub-Post Office by two armed men, one of whom was prosecuted	8,464
Armed Robbery at a town sub-Post Office by two unknown persons ...	8,091
Robbery at a town sub-Post Office by armed men	2,175
Fraudulent withdrawals from Savings Bank Accounts. Three men were charged in connection with the crimes	1,840
Robbery at a sub-Post Office by two armed men who were prosecuted ...	1,550
Robbery at a sub-Post Office by three unknown armed men	1,409
Fraudulent withdrawals from Savings Bank Accounts by a person who was prosecuted	1,280
Overpayment arising from the award of pension and lump sum to a retired postman (unestablished) whose service qualified him for a retirement gratuity only	1,272
Fraudulent withdrawals from Savings Bank Accounts by persons now resident outside the jurisdiction	1,204

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	£
Robbery at a town sub-Post Office by two unknown men one of whom was armed	1,063
Robbery at a town sub-Post Office by four unknown men one of whom was armed	1,017
Robbery at a Branch Post Office by two unknown armed men	979
Robbery at a town sub-Post Office by three unknown armed men	782
Fraudulent withdrawals from Savings Bank Accounts. A man was prosecuted	712
Fraudulent withdrawals from Savings Bank Accounts by a man who was prosecuted	644
Fraudulent withdrawals from Savings Bank Accounts by a woman who was prosecuted	621
Robbery at a town sub-Post Office by two unknown armed men	583
Fraudulent withdrawals from Savings Bank Accounts by unknown persons	581
Burglary at a sub-Post Office by unknown persons	572
Burglary at a sub-Post Office by unknown persons	555
Cash tendered at a sub-Post Office for purchase of a multiple Savings Certificate, not received at Headquarters	505
Burglary at a sub-Post Office by unknown persons	494
Robbery at a town sub-Post Office by two masked men, one of whom was armed. A man was prosecuted	483
Robbery at a town sub-Post Office by two unknown men, one of whom was armed	435
Robbery at a town sub-Post Office by two unknown armed men	431
Robbery at a town sub-Post Office by two youths, one of whom was prosecuted	397
Robbery at a sub-Post Office by an unknown youth who was armed	380
Robbery at a town sub-Post Office by two unknown youths	365
Fraudulent withdrawals from Savings Bank Accounts. Two men were prosecuted	342
Fraudulent withdrawals from Savings Bank Accounts by a man who was prosecuted	338
Fraudulent withdrawals from Savings Bank Accounts by a woman who was prosecuted	325
Fraudulent withdrawals from Savings Bank Accounts by unknown persons	294
Robbery at a town sub-Post Office by two unknown armed men	274
Robbery at a town sub-Post Office by two unknown youths	215
Fraudulent withdrawals from Savings Bank Accounts by unknown persons	211
Fraudulent withdrawals from Savings Bank Accounts by a man who was prosecuted	208
Robbery at a town sub-Post Office by three unknown men, one of whom was armed	205

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	£
Fraudulent withdrawals from a Savings Bank Account by unknown persons	205
Fraudulent withdrawals from Savings Bank Accounts by unknown persons	193
Fraudulent withdrawals from a Savings Bank Account by an unknown person following loss of the deposit book	190
Fraudulent withdrawals from a Savings Bank Account by an unknown person following loss of the deposit book	190
Burglary at a town sub-Post Office by unknown persons	186
Burglary at a Post Office by two men, one of whom was prosecuted ...	175
Fraudulent withdrawals from Savings Bank Accounts by a woman who was prosecuted	173
Fraudulent withdrawals from a Savings Bank Account by an unknown person following loss of the deposit book	169
Fraudulent withdrawals from a Savings Bank Account by an unknown person following loss of the deposit book	163
Fraudulent withdrawals from Savings Bank Accounts by three men, two of whom were prosecuted	154
Fraudulent withdrawals from a Savings Bank Account by an unknown person following the theft of the deposit book	145
Fraudulent withdrawals from Savings Bank Accounts by an unknown person	144
Fraudulent withdrawals from a Savings Bank Account following loss of the deposit book. A man was prosecuted	140
Fraudulent withdrawals from a Savings Bank Account by an unknown person following theft of the deposit book	135
Robbery at a town sub-Post Office by two armed men who were prosecuted	130
Discrepancy in Savings Bank transactions at a town sub-Post Office. The Postmistress had resigned before the errors came to light	123
Fraudulent withdrawals from a Savings Bank Account by an unknown person following theft of the deposit book	119
Fraudulent withdrawals from Savings Bank Accounts by an unknown person	119
Fraudulent withdrawals from Savings Bank Accounts by an unknown person	118
Fraudulent withdrawals from Savings Bank Accounts. A man was prosecuted	117
Fraudulent withdrawals from a Savings Bank Account by an unknown person following loss of the deposit book	115
Amount of unpaid cheque received from a company which went into liquidation. A dividend payment of £37 was offset against the loss	114
Burglary at a town sub-Post Office. A man was prosecuted	111
Fraudulent withdrawals from a Savings Bank Account by an unknown person following loss of the deposit book	105
Losses ranging from £1 to £99 due to theft, fraud, etc. (114 cases)	3,435

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Miscellaneous losses, (mainly counter losses), not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants ... £ 21,216

Miscellaneous losses ranging from £20 to £99 not involving suspicion of fraud or culpable negligence by Post Office servants (25 cases) ... £ 1,106

Compensation paid for loss or damage to parcels and letters—

	Loss £	Damage £	
Registered and Insured Parcels ...	7,763	6,093	
Ordinary Parcels ...	9,072	822	
Registered and Insured Letters ...	23,340	12	
	<u>£40,175</u>	<u>£6,927</u>	
			47,102
		TOTAL	<u>£131,409</u>

The following losses involved no charge on public funds, as the amounts were made good—

Fraudulent withdrawals from Savings Bank Accounts (5 cases) ...	£ 1,512
Irregular negotiation of money orders (23 cases) ...	1,102
Theft, burglary and misappropriation of cash, stamps, etc. (5 cases) ...	1,323
Refunds in respect of duplicate payments of old age pensions and children's allowances (3 cases) ...	175
	<u>£4,112</u>

LOSS OF STORES

Postal stores from stock during transit ...	£ 198
Engineering stores written off under the authority of the Secretary, Engineer-in-Chief or Controller of Stores (188 cases) ...	10,174

Stores to the value of £146,760 were used in making good malicious damage, including thefts from telephone kiosks. Compensation totalling £1,478 was received in thirty cases where prosecutions were undertaken and sums totalling £437 in thirteen cases where prosecutions were not undertaken. Sums totalling £13,188 were received from Local Authorities in respect of malicious damage to kiosks, etc.

Transactions during the year included 1,064,000 money orders amounting to £139,000,000; 5,366,000 postal orders amounting to £19,795,000; 3,000,000 Savings Bank deposits and withdrawals amounting to £113,000,000 and Postmasters' and other remittances amounting to £1,177,386,000. A total of 15,430,000 parcels were dealt with and engineering stores to the value of £63,047,000 were handled (figures are approximate).

EXTRA REMUNERATION

Seventeen thousand, two hundred and fifty-three officers received sums ranging from £201 to £12,471 in respect of extra attendance and other duties. The total amount paid in respect of overtime, etc., was £27,314,726 and the total number of officers involved was twenty-three thousand, eight hundred and eight.

NOTES

Seven claims totalling £413 in respect of damage to vehicles were abandoned as irrecoverable; forty-five claims totalling £9,890 and sixteen claims totalling £2,326 were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In two hundred and forty-five 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 £64,231.

Forty-five claims for repayment services amounting to £3,558 were abandoned as irrecoverable.

Claims totalling £255 in respect of legal expenses, due mainly from telephone subscribers, were abandoned.

Commemoration, etc., stamps of the nominal value of £10,558 were presented to the Universal Postal Union, the Conference of European Postal and Telecommunications Administrations, etc. (F.101/6/61).

Ex-gratia payments totalling £47,500 were made to a printing contractor under two contracts where additional costs arose in the production of telephone directories (S.9/9/54).

An extra-contractual payment of £54,524 was made to a pole importer under the fuel variation clause of the contract (S.9/2/76).

An *ex-gratia* payment of £1,130 was made to a supplier of leather goods to cover increased costs of raw material (S.9/99/77).

Twenty-one telephone building projects on which professional fees and expenses of £624,338 have been paid out of Subhead C had to be replanned mainly because of the introduction of digital equipment. The smaller buildings required for digital equipment are expected to result in substantial savings on these projects apart from other economies from the new technology.

Compensation of £1,000 was paid to a lessor as a result of failure to vacate a rented stores depot by the due date.

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT
OF WHICH PAYMENTS WERE MADE IN THE YEAR 1980.

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1980
Post Office Users' Council	1974	£ 16,988
Broadcasting Complaints Commission ...	1977	85

L. Ó RÉAGÁIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
27th July, 1981.

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

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

APPENDIX No. I

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 1980.

SUMMARY

Estimated Expenditure			Actual Expenditure			
Lines and Apparatus		Light and Power	Lines and Apparatus		Light and Power	
Telegraph Services	Telephone Services	Common Services	Telegraph Services	Telephone Services	Common Services	
£	£	£	£	£	£	
3,800,000	123,400,000	1,000,000	4,691,249	125,065,442	303,494	
310,000	3,900,000	40,000	395,063	3,904,517	43,790	
1,630,000	37,764,000	1,600,000	2,412,710	43,910,672	1,690,107	
500	520,000	—	228	672,888	—	
£173,964,500			£183,090,160			

APPENDIX No. II

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST DECEMBER, 1980.

RECEIPTS		£	£	ISSUES		£
Value of Stores in hand, 1st January, 1980—				Works and Maintenance	...	32,647,654
Stock at Rate Book prices on 31st December, 1979		21,841,627(a)		Other Government Departments	...	59,634
Stores in transit on 31st December, 1979		936,530	22,778,157	Repayment Services	...	82,246
Engineering Materials paid for		...	31,833,136	Sales	...	283,890
Add—				Factory for use in manufacture, plant, etc.		127,585
Stores taken into stock in 1980 but not paid for on 31st December, 1980		3,536,123				
Stores paid for on 31st December, 1979		21,870		Value of stores in transit on 31st December, 1980	...	978,321
but not taken into stock until later		35,391,129		Value of stores in hand on 31st December, 1980	...	24,100,310(a)
Deduct—		£		(including stores, £1,975,729, awaiting repair or condemnation and for sale, £77,002)	...	
Stores taken into stock prior to 1st January, 1980, but not paid for on 31st December, 1979		1,226,800				
Stores paid for on 31st December, 1980, but not taken into stock until later		—	1,226,800	Stocktaking adjustments	...	820
Manufactured articles received from Factory at cost			34,164,329			
Profit on Rate Book Prices			73,613			
			1,264,361			
			£58,280,460			

(a) These figures include stores valued £15,000,000 charged to suspense head of the Telephone Capital Account.

APPENDIX No. III

J.—Statement of Superannuation and other Non-Effective Payments for the Year 1980.

	£	£
1. Annual allowances and pensions (Superannuation Acts, 1834 to 1963) and certain Children's Allowances		4,783,654
2. (a) Payments under the Civil Servants' Widows' and Children's (contributory) Pensions Scheme	711,138	
(b) <i>Ex-gratia</i> pensions for the widows and children of certain former officers	819,658	
		1,530,796
3. (a) Gratuities to officers retiring with less than 5 years' service (section 6, Superannuation Act, 1859)	1,236	
(b) Additional allowances (lump sums) (sections 1, 3 and 6, Superannuation Act, 1909 and section 2, Superannuation Act, 1954)	1,845,370	
(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) ...	393,418	
(d) Marriage Gratuities	866,006	
		3,106,030
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) ...	486,039	
(b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts	571,062	
		1,057,101
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)		3,330
6. Compensation allowances under Article 10 of the treaty of 6th December, 1921		742
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		8,512
	TOTAL	£10,490,165

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, 1980	Total for the previously expired period	Total to 31st December, 1980		Payments in the year ended 31st December, 1980	Total for the previously expired period	Total to 31st December, 1980
Balance on 31st December, 1979	£ —	£ 2,325,438	£ —	Balance on 31st December, 1979	£ 2,325,438	£ —	£ —
Advances from the Exchequer ...	123,400,000	433,816,858	557,216,858	Expenditure on works ...	125,065,442	421,142,296	546,207,738
Stores held under suspense head now allocated ...	—	—	—	Expenditure on stores not yet allo- cated (suspense head) ...	—	15,000,000	15,000,000
Balance on 31st December, 1980	3,990,880	—	3,990,880				
TOTAL ...	£ 127,390,880	436,142,296	561,207,738	TOTAL ...	£ 127,390,880	436,142,296	561,207,738

L. Ó RÉAGÁIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
27th July, 1981.

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.

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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, 1980, 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.1.—Office of the Minister for Defence: Salaries, Wages and Allowances ...	3,386,000	3,377,897	8,103	—
A.2.—Consultancy Services	35,000	37,334	—	2,334
B.—Permanent Defence Force: Pay ...	72,455,000	70,079,147	2,375,853	—
C.—Permanent Defence Force: Allowances	7,882,000	7,845,973	36,027	—
D.—Reserve Defence Force: Pay, etc. ...	5,962,000	5,947,800	14,200	—
E.—Chaplains and Officiating Clergymen: Pay and Allowances	177,000	168,641	8,359	—
F.—Civilians attached to Units: Pay, etc.	9,740,000	9,097,360	642,640	—
G.—Civil Defence	875,000	878,014	—	3,014
H.—Defensive Equipment	11,600,000	11,282,895	317,105	—
I.—Medicines and Instruments	263,000	240,265	22,735	—
J.—Mechanical Transport	2,900,000	2,977,033	—	77,033
K.—Provisions	3,050,000	2,604,124	445,876	—
L.—Petrol, Fuel Oils, etc.	1,800,000	2,234,717	—	434,717
M.—Clothing	2,000,000	2,256,676	—	256,676
N.—Animals, Forage, etc.	170,000	174,774	—	4,774
O.1.—General Stores	5,995,000	6,277,491	—	282,491
O.2.—Helicopters	1,170,000	1,056,102	113,898	—
P.—Naval Stores	6,864,000	7,305,449	—	441,449
Q.—Engineer Stores	230,000	230,085	—	85
R.—Solid Fuel, Electricity, Gas and Water	1,890,000	2,286,950	—	396,950
S.—Buildings	4,357,000	4,454,591	—	97,591
T.—Barrack Services	1,150,000	1,280,210	—	130,210
U.—Transportation, etc.	497,000	733,127	—	236,127
V.—Insurance	5,682,000	5,575,470	106,530	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
W.—Expenses of Equitation Teams at Horse Shows	76,000	99,179	—	23,179
X.—Travelling and Incidental Expenses	523,000	858,744	—	335,744
Y.—Post Office Services	748,000	947,109	—	199,109
AA.—Military Educational Courses and Visits	377,000	341,032	35,968	—
BB.—Irish Red Cross Society (Grant-in-Aid)	164,000	149,279	14,721	—
CC.—Compensation	384,000	446,019	—	62,019
DD.—Lands	158,000	152,343	5,657	—
EE.1.—Assistance to Sail Training ...	436,000	294,957	141,043	—
EE.2.—Expense of Operation of Sail Training Scheme (Grant-in-Aid) ...	65,000	58,000	7,000	—
FF.—Marine Pollution Counter Measures	31,000	32,802	—	1,802
GG.—Office Machinery and other Office Supplies	170,000	196,930	—	26,930
Balances Irrecoverable	—	9,314	—	9,314
GROSS TOTAL	£ 153,262,000	151,987,833	4,295,715	3,021,548
			Surplus of Gross Estimate over Expenditure £1,274,167	
	Estimated	Realised	Surplus of Appropriations in Aid realised £1,425,653	
Deduct— Z.—Appropriations in Aid	8,979,000	10,404,653		
NET TOTAL	£ 144,283,000	141,583,180	Total Surplus to be surrendered £2,699,820	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—The excess is due to extra expenditure on consultancy fees arising from an increase in the Consumer Price Index.

F.—The saving is due mainly to unfilled vacancies and a reduction in expenditure on overtime and casual labour.

I.—The saving is due to certain items on order not maturing for payment within the year.

K.—The saving is due mainly to the other ranks strength of the Permanent Defence Force being less than anticipated.

L.—The excess is due to increased prices for petrol and oil and to a delivery of marine diesel oil which was not anticipated.

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- M.—The excess is due to deliveries and the presentation of accounts being quicker than expected.
- O.2.—Due to the late delivery of a helicopter payment in respect of VAT could not be made within the year.
- P.—The excess is due mainly to a carryover of commitments from 1979 in respect of the construction of naval vessels (PV3 and PV4).
- R.—The excess is due to increased prices for fuel, gas and electricity.
- T.—The excess is due to the delivery of certain items being made earlier than expected.
- U.—The excess is due to increased mileage allowances and CIE fares and to an increase in the number of claims.
- W.—The excess is due to increased costs of travel and accommodation and to participation in additional international competitions.
- X.—The excess is mainly in respect of advertising, books, periodicals and manuals.
- Y.—Because of the postal dispute a large number of telephone accounts in respect of 1979 were not presented for payment until 1980.
- AA.—The saving is due to the late receipt of accounts.
- BB.—The saving is due to delay in the commencement of repair work to the Irish Red Cross Society's Headquarters.
- CC.—It is not possible to estimate accurately expenditure under this subhead.
- EE.1.—The saving is due to progress on the construction of the sail training vessel "Asgard II" being slower than anticipated.
- EE.2.—The saving is due to "Asgard II" not being operational in 1980.
- FF.—Expenditure under this subhead is difficult to forecast.
- GG.—The excess is due to unanticipated costs as a result of a fire and to expenditure on an enveloping machine, which was acquired in connection with the introduction of cheque payment for other ranks of the Permanent Defence Force.

APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Lands and Premises:							
	(a) Revenue				£84,000		
	(b) Sales				17,325		
						101,325	81,540
2. Sale of surplus stores and unserviceable clothing				...	...	40,000	92,336
3. Sale of hides and offals ...			...	...	...	33,325	17,639
4. Receipts from issues on repayment:							
	(a) Supplies				£362,000		
	(b) Stores				6,500		
						368,500	318,857
5. Revenue from bands	5,250	5,316
6. Receipts on discharge by purchase		55,000	76,338

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7. Refunds in respect of treatment and maintenance of patients in military hospitals	73,500	142,120
8. Receipts for barrack services	22,000	30,933
9. Transport on repayment and refunds in respect of damaged vehicles	7,350	5,789
10. Show prizes	14,000	13,447
11. Refunds in respect of services of seconded officers	29,000	36,507
12. Repayment of sums advanced to officers for purchase of motor cars	60,000	50,546
13. Receipts from United Nations in respect of overseas allowances, stores, etc.	700,000	2,650,829
14. Receipts from EEC in respect of fishery protection costs ...	5,215,000	4,445,799
15. Hire of helicopters	750	25,812
16. Receipts from occupation of official quarters	500,000	557,899
17. Receipts from rations on repayment	1,700,000	1,781,781
18. Miscellaneous	54,000	71,165
	<u>£8,979,000</u>	<u>£10,404,653</u>

1. (a) The shortfall is due mainly to failure by a licensee to pay amounts due for grass-cutting rights.

(b) Sales of surplus land did not materialise before the end of the financial year as anticipated.

2, 3, 4, 6, 7, 8, 9, 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.

12. The shortfall in receipts is due to a discontinuance of advances to Officers in the rank of Commandant and higher grades.

13. Receipts under this heading cover payments of £2,646,237 in respect of service of Irish contingents with UNIFIL and £4,592 in respect of service in Cyprus.

14. Payment by the EEC in respect of fishery protection costs was less than the amount originally estimated.

15. Since 1st January 1980, the use of helicopters as an ambulance service is provided without repayment. Receipts are in respect of outstanding 1979 claims.

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LOSSES STATEMENT

Particulars of cases with reference to the Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1980 Vote	Losses charged to Balances Irrecoverable 1980
	£	£
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED		
1. 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. £309 was recovered against a gross loss of £8,703 (S.4/11/62 and S.6/13/53) ...	4,748	3,646
2. Three cases of loss or damage to stores due to negligence resulted in a loss of £174 of which £3 was recovered (S.4/25/56, S.4/34/49 and S.4/11/62)	171	—
3. Malicious damage to the amount of £25 was caused by the removal of brickwork from a boundary wall in St. Bricin's Hospital (S.4/45/42) ...	25	—
4. Fraudulent manipulation of a provision account resulted in a loss of £9,335 of which £1,865 is being recovered (S.4/34/49)	7,470	—
5. A gate pier and overhead beam (Government property) damaged as a result of collisions by military vehicles, were repaired at a cost of £587 of which £2 was recovered (S.4/11/62 and S.6/13/53)	585	—
6. One case of theft caused a loss of £2 (S.4/40/42)	2	—
II.—OTHER LOSSES		
7. Cases of damage to military vehicles, not due to negligence, including expenditure incurred under mutual forbearance agreements, etc. The total amount involved was £9,553 (S.4/11/62 and S.6/13/53)	5,619	3,934
8. Damage to a helicopter, not due to negligence, resulted in repairs which cost £1,469 (S.4/34/49)	—	1,469
9. Damage to a Cessna aircraft, not due to negligence, resulted in a loss of £21,494 (S.4/34/49)	21,494	—
10. Loss or damage to stores for which negligence could not be attributed to any person amounted to £3,802 (S.4/40/52, S.4/25/56 and S.4/45/42)	3,802	—

Particulars of cases with reference to the Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1980 Vote	Losses charged to Balances Irrecoverable 1980
11. Cases of damage to military property for which negligence could not be attributed to any person involved repairs amounting to £26 (S.4/45/42)	26	—
12. Loss of military equipment, which could not be attributed to negligence amounted to £1,436 (S.4/25/56 and S.4/34/49)	1,436	—
13. Losses by fire in respect of buildings, etc. (Government property) not covered by insurance amounted to £26,053 of which £20 was recovered (S.4/11/62 and S.4/3/48)	26,033	—
14. Debit balances on non-effective soldiers' accounts (S.4/11/62) ...	—	265
15. Value of clothing found to be deficient on discharge and desertion of members of the Defence Forces (S.4/11/62)	1,012	—
TOTAL £	72,423	9,314

EXTRA REMUNERATION

Eight military officers received allowances varying from £48 to £738, from Vote 1 for performing duties as Aides-de-Camp to the President.

A military officer received an allowance of £659 from Vote 3 for performing duties as Aide-de-Camp to An Taoiseach.

One hundred and forty-seven members of the staff received amounts varying from £201 to £3,046 in respect of overtime. Overtime was paid to a total of three hundred and twenty-seven officers at a cost of £112,136.

NOTES

This Account includes the sum of £46,031 in respect of pay and allowances of military officers on loan to other Departments.

This Account includes the sum of £265,259 in respect of military officers on loan to the United Nations for varying periods (S.4/16/58).

This Account includes the sum of £20,303 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 £25,617 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 1980.

Assistance was rendered to the Department of Fisheries and Forestry in the training of foresters (S.4/77/43).

Army helicopters were availed of by the Department of Health for ambulance missions (S.72/7/75).

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An *ex-gratia* payment of £246 was made in respect of a claim for compensation for damage to a vehicle explosively opened by the Army Ordnance Corps (S.4/5/72).

An *ex-gratia* payment of £250 was made in settlement of a claim for compensation in respect of alleged damage to lands (S.4/11/62).

Clerical errors in tenders resulted in amending existing orders at an extra cost of £518 (S.4/1/77).

Damage by fire to two photocopiers which had been leased by the Department resulted in a loss of £3,130 (S.4/34/49).

The sum of £4,625,000 received from the Vote for Remuneration (No. 53) was credited as follows:

Subhead	£
A.1	150,000
B	3,200,000
C	500,000
D	400,000
E	15,000
F	200,000
V	160,000

M. P. HEALY,
Oifigeach Cuntasaíochta.

29 Aibreán, 1981.

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.

ARMY PENSIONS

Vote 46

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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
	£	£	£	£
ARMY PENSIONS BOARD				
A.—Salaries, Wages and Allowances ...	25,000	26,902	—	1,902
PENSIONS, ALLOWANCES, Etc.				
B.—Wound and Disability Pensions and Gratuities, etc.				
<i>Original</i> £1,308,000				
<i>Supplementary</i> 50,000				
	1,358,000	1,342,938	15,062	—
C.—Allowances and Gratuities to Dependents, etc.				
<i>Original</i> £1,870,000				
<i>Supplementary</i> 500,000				
	2,370,000	2,160,351	209,649	—
D.—Military Service Pensions ...	1,257,000	1,223,984	33,016	—
E.—Defence Forces (Pensions) Schemes, 1937 to 1979				
<i>Original</i> £12,243,000				
<i>Supplementary</i> 2,280,000				
	14,523,000	13,830,239	692,761	—
F.—Compensation for Death or Personal Injuries sustained by members of the Local Defence Force ...	8,500	11,655	—	3,155
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> £2,987,000				
<i>Less Supplementary</i> 33,000				
	2,954,000	2,892,644	61,356	—
H.—MacSwiney (Pension) Acts, 1950 to 1964 ...	5,168	5,326	—	158
I.—Travelling and Incidental Expenses ...	6,100	4,527	1,573	—
J.—Post Office Services ...	27,000	26,883	117	—
K.—Special Compensation—United Nations Force				
<i>Original</i> £10				
<i>Supplementary</i> 65,000				
	65,010	54,160	10,850	—

Vote 46

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, to Civil Servants of the First or Second Dáil and to certain widows <i>Original</i> £1,131,000 <i>Supplementary</i> 118,000	1,249,000	1,243,098	5,902	—
M.—Funeral Grants in respect of deceased Special Allowance holders, Military Service Pensioners and certain Disablement Pensioners <i>Original</i> £400,000 <i>Less Supplementary</i> 100,000	300,000	270,848	29,152	—
GROSS TOTAL <i>Original</i> £21,267,778 <i>Supplementary</i> 2,880,000	£ 24,147,778	23,093,555	1,059,438	5,215
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,054,223	
Deduct— N.—Appropriations in Aid <i>Original</i> £516,778 <i>Supplementary</i> 193,000	709,778	765,272	Surplus of Appropriations in Aid realised £55,494	
NET TOTAL <i>Original</i> £20,751,000 <i>Supplementary</i> 2,687,000	£ 23,438,000	22,328,283	Total Surplus to be surrendered £1,109,717	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The excess was due to the cost of pay increases.
- C.—The Army Pensions Act, 1980, provided for the payment of an allowance at the rate of £185 a year to widows of special allowance holders, with effect from 1 July, 1980. The saving is due mainly to the fact that the number of applications received and granted was less than anticipated.
- F.—Compensation payments were greater than expected.
- I.—Expenditure on the supply and repair of surgical and medical appliances was less than expected.
- K.—Accurate forecasting of amounts payable in respect of compensation is not possible.
- M.—It is difficult to estimate accurately expenditure under this subhead.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Contributions to Pension Schemes for Widows and Children of Officers, NCO's and Privates			
	<i>Original</i>	£503,778	
	<i>Supplementary</i>	151,700	
		655,478	709,193
2. Refunds of overpayments ...		12,000	13,285
3. Recoveries in respect of pension liability			
	<i>Original</i>	£950	
	<i>Supplementary</i>	41,300	
		42,250	42,794
4. Miscellaneous ...		50	—
	TOTAL		
	<i>Original</i>	£516,778	
	<i>Supplementary</i>	193,000	
		£709,778	£765,272

1. The total of contributions to the Pension Schemes for Widows and Children of Officers, NCO's and Privates is determined largely by such factors as the strength of the Army and the varying rates of pay for the different ranks. It is not possible to forecast accurately the net receipts under this heading.
2. Refunds (e.g. of overpayments of special allowances and pensions) are casual occurrences and it is not possible to forecast accurately receipts under this heading.

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 ...	2,275
C ...	1,178
D ...	851
E ...	19,238
F ...	94
G ...	15,316

The undermentioned sums, in respect of unrecovered balances of overpayments which were included in the Accounts of previous years, have been treated as irrecoverable (P.19/4/65 and S.4/34/49).

<i>Subhead</i>	£
D ...	500
G ...	364

M. P. HEALY,
Oifigeach Cuntasáíochta.

AN ROINN COSANTA,
16 Aibreán, 1981.

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

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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> £9,200,000				
<i>Less Supplementary</i> 320,000				
	8,880,000	8,658,993	221,007	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £1,612,000				
<i>Supplementary</i> 600,000				
	2,212,000	2,076,176	135,824	—
B.2.—Office Machinery and other Office Supplies	220,000	244,628	—	24,628
C.—Post Office Services				
<i>Original</i> £240,000				
<i>Supplementary</i> 100,000				
	340,000	433,355	—	93,355
D.—Repatriation and Maintenance of Destitute Irish Persons abroad				
<i>Original</i> £36,000				
<i>Supplementary</i> 9,000				
	45,000	78,987	—	33,987
E.—Cultural Relations with other Countries Account (Grant-in-Aid)				
<i>Original</i> £270,000				
<i>Supplementary</i> 175,000				
	445,000	445,000	—	—
F.—Information Services	255,000	260,002	—	5,002
G.—Contributions to Bodies in Ireland for the furtherance of International Relations (Grants-in-Aid)				
<i>Original</i> £4,000				
<i>Supplementary</i> 1,000				
	5,000	5,000	—	—
H.—Cross Border Studies	50,000	7,010	42,990	—
GROSS TOTAL				
<i>Original</i> £11,887,000				
<i>Supplementary</i> 565,000				
£	12,452,000	12,209,151	399,821	156,972
			Surplus of Gross Estimate over Expenditure £242,849	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
<i>Deduct—</i>				
I.—Appropriations in Aid				
<i>Original</i>	£826,000	<i>Estimated</i>		
<i>Supplementary</i>	274,000	<i>Realised</i>		
		1,100,000		Surplus of Appropriations in Aid realised £55,726
NET TOTAL				
<i>Original</i>	£11,061,000			
<i>Supplementary</i>	291,000			
	£ 11,352,000	11,053,425		Total Surplus to be surrendered £298,575

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition the sum of £110,000 was received from the Vote for Remuneration (No. 53).
- B.1.—In view of the many services provided for in foreign locations accurate estimation is difficult.
- B.2.—Because of fluctuating prices it is difficult to estimate accurately expenditure under this subhead.
- C.—This reflects a carryover from the previous year due to the late submission of accounts.
- D.—It is not possible to forecast accurately the demands on this subhead and the number of cases arising during the year proved far greater than expected.
- H.—Accurate information on projects for 1980 was not available when the provision was made.

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Passports, Visas and Consular Services				
<i>Original</i>	£726,000			
<i>Supplementary</i>	274,000			
			1,000,000	957,168
2. Repayment by an Bord Scoláireachtaí Cómalaíre in respect of staff seconded and services provided			12,000	10,552
3. Receipts from sale of information booklets and films			10,000	9,936
4. Repayment of Repatriation and Maintenance Advances			34,000	67,593
5. Miscellaneous			44,000	110,477
TOTAL				
<i>Original</i>	£826,000			
<i>Supplementary</i>	274,000			
			£1,100,000	£1,155,726

- 2, 4 and 5. It is difficult to estimate receipts under these headings. The figure at 4 reflects the high rate of expenditure under Subhead D. The figure at 5 includes a sum of £53,418 in respect of refund of air fares and £31,994 for recovery of expenditure charged in a prior year.

Vote 47

EXTRA REMUNERATION

Twenty one officers received sums varying from £201 to £991 for overtime. The total amount paid in respect of overtime was £21,337 which represents an average payment of £127 to 168 officers.

NOTES

The Account includes a sum of £3,322 spent on the purchase of gifts for presentation officially to foreign dignitaries (S. 71/10/67).

One officer received a sum of £63 being reimbursement in respect of money stolen while on official duty (S. 109/41/41).

One officer received an interest free loan of £1,650 to purchase necessary items which were stolen or damaged during his transfer. The loan was conditional on repayment over three years or on settlement of the insurance claim (S. 109/41/41).

REPATRIATION ADVANCES

Balance outstanding 1st January, 1980	...	...	£	4,481
Advances, 1980 (Subhead D)	...	...		78,987
				<hr/> 83,468
Amount recovered (Subhead I)	...	...	£	67,593
Written off	...	...		1,071
				<hr/> 68,664
Balance outstanding 31st December, 1980	...	...		<hr/>£14,804

CULTURAL RELATIONS (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND EXPENDITURE DURING YEAR ENDED 31ST DECEMBER, 1980

Balance on 1st January, 1980	...	...	...	...	£	51,738
Grant-in-Aid						
	<i>Original</i>			£270,000		
	<i>Supplementary</i>			175,000		
				<hr/>		445,000
						<hr/> 496,738
Expenditure, 1980	...	...	...	...		481,809
Balance on 31st December, 1980	...	...	...	...		<hr/>£14,929

ANDREW O'ROURKE,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
30th April, 1981.

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

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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				
<i>Original</i> £1,034,000				
<i>Less Supplementary</i> 50,000				
	984,000	918,180	65,820	—
B.—Contributions to United Nations Voluntary Agencies				
<i>Original</i> £915,000				
<i>Supplementary</i> 159,000				
	1,074,000	1,074,000	—	—
C.—Contributions to Agency for Personal Service Overseas (Grant-in-Aid)				
<i>Original</i> £600,000				
<i>Supplementary</i> 100,000				
	700,000	700,000	—	—
D.—Disaster Relief				
<i>Original</i> £200,000				
<i>Supplementary</i> 100,000				
	300,000	400,000	—	100,000
E.—Payment to Grant-in-Aid Fund for Bilateral and Other Aid Contributions for Developing Countries (Grant-in-Aid)				
<i>Original</i> £2,275,000				
<i>Supplementary</i> 1,202,000				
	3,477,000	3,477,000	—	—
F.—Gorta (Grant-in-Aid)	25,000	25,000	—	—
G.—Payments for the Benefit of Developing Countries arising from Membership of the European Economic Community				
<i>Original</i> £3,733,000				
<i>Less Supplementary</i> 1,510,990				
	2,222,010	2,172,337	49,673	—
H.—Advisory Council on Development Co-operation	25,000	9,930	15,070	—
I.—Conference on Security and Co-operation in Europe	12,000	3,672	8,328	—
TOTAL				
<i>Original</i> £8,819,000				
<i>Supplementary</i> 10				
£	8,819,010	8,780,119	138,891	100,000

Surplus to be surrendered £38,891

Vote 48

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Interest and principal due on United Nations Bonds	7,273
Refund of portion of prior year contributions to the OECD and the International Energy Agency	22,472
Payment made in a prior year to United Nations High Commissioner for refugees which was not received and was cancelled after the close of the year's accounts — it was paid again separately	10,000

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A. and I.—Fluctuations in rates of exchange and the absence of final budgets of International Organisations make accurate estimation difficult.
- D.—The nature of the service provided under this subhead makes accurate estimation difficult.
- H.—The Advisory Council did not become fully operational as early as expected.

NOTES

Expenditure

	£
A.—Council of Europe	208,750
Organisation for Economic Co-operation and Development	103,769
United Nations	538,139
Intergovernmental Legal Bodies	8,849
General Agreement on Tariffs and Trade	58,673
TOTAL	£918,180
B.—United Nations Children's Fund	200,000
United Nations Development Programme	659,000
United Nations Refugee Fund	75,000
United Nations Relief and Works Agency	100,000
United Nations Trust Fund for South Africa	12,500
United Nations Educational and Training Programme for Southern Africa	12,500
United Nations Funds for Namibia	9,000
United Nations Publicity Fund against Apartheid	1,000
United Nations Institute for Training and Research	5,000
TOTAL	£1,074,000

BILATERAL AND OTHER AID FUND (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND EXPENDITURE DURING YEAR ENDED 31ST DECEMBER, 1980

									£
Balance on 1st January, 1980	...	...	...	...	...	...	...	...	136,449
Grant-in-Aid									
		Original				£2,275,000			
		Supplementary				1,202,000			
									3,477,000
Other Receipts	...	...	...	...	...	...	...	...	3,510
									3,616,959
Expenditure, 1980	...	...	...	...	...	...	...	...	3,609,520
Balance on 31st December, 1980	...	...	...	...	...	...	...	...	£7,439

ANDREW O'ROURKE,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
30th April, 1981.

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-Reachtiaire Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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
	£	£	£	£
ADMINISTRATION, ETC.				
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £16,165,000				
<i>Supplementary</i> 1,235,000				
	17,400,000	17,066,643	333,357	—
A.2.—Consultancy Services				
<i>Original</i> £110,000				
<i>Supplementary</i> 40,000				
	150,000	150,512	—	512
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £892,000				
<i>Supplementary</i> 286,000				
	1,178,000	1,199,689	—	21,689
B.2.—Office Machinery and other Office Supplies	623,000	614,638	8,362	—
C.—Post Office Services				
<i>Original</i> £5,530,000				
<i>Supplementary</i> 195,000				
	5,725,000	5,723,499	1,501	—
D.—Insured Persons' Medical Certificates				
<i>Original</i> £820,600				
<i>Less Supplementary</i> 34,880				
	785,720	785,032	688	—
SOCIAL INSURANCE				
E.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952				
<i>Original</i> £52,846,000				
<i>Supplementary</i> 32,913,000				
<i>Do.</i> 41,161,000				
	126,920,000	122,920,000*	4,000,000	—
F.—Investment Return				
<i>Original</i> £34,000				
<i>Less Supplementary</i> 15,000				
	19,000	19,000	—	—
SOCIAL ASSISTANCE				
G.—Old Age Pensions (Non-Contributory)				
<i>Original</i> £109,820,000				
<i>Supplementary</i> 28,653,000				
<i>Do.</i> 1,847,000				
	140,320,000	140,320,000*	—	—

*Estimates—see Notes -

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Children's Allowances				
<i>Original</i> £62,400,000				
<i>Supplementary</i> 9,000,000				
<i>Do.</i> 3,100,000				
	74,500,000	74,500,000*	—	—
I.—Unemployment Assistance				
<i>Original</i> £68,457,000				
<i>Supplementary</i> 13,096,000				
<i>Do.</i> 597,000				
	82,150,000	81,709,919	440,081	—
J.—Widows' and Orphans' Non-Contributory Pensions				
<i>Original</i> £10,855,000				
<i>Supplementary</i> 2,631,000				
<i>Do.</i> 714,000				
	14,200,000	14,200,000*	—	—
K.—Miscellaneous Grants				
<i>Original</i> £29,507,000				
<i>Supplementary</i> 972,000				
<i>Do.</i> 1,599,000				
	32,078,000	31,895,992	182,008	—
L.—Social Assistance Allowances				
<i>Original</i> £11,582,000				
<i>Supplementary</i> 2,935,000				
<i>Do.</i> 206,000				
	14,723,000	14,723,000*	—	—
N.—Losses	—	33,616	—	33,616
O.—Extra-Statutory Grants	—	27,072	—	27,072
GROSS TOTAL				
<i>Original</i> £369,641,600				
<i>Supplementary</i> 90,200,000				
<i>Do.</i> 50,930,120				
	£ 510,771,720	505,888,612	4,965,997	82,889
			Surplus of Gross Estimate over Expenditure £4,883,108	
	<u>Estimated</u>	<u>Realised</u>		
Deduct—				
M.—Appropriations in Aid				
<i>Original</i> £15,956,600				
<i>Supplementary</i> 1,580,120				
	17,536,720	17,542,580		
			Surplus of Appropriations in Aid realised £5,860	
NET TOTAL				
<i>Original</i> £353,685,000				
<i>Supplementary</i> 90,200,000				
<i>Do.</i> 49,350,000				
	£ 493,235,000	488,346,032	Total Surplus to be surrendered £4,888,968	

*Estimates—see Notes.

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER
£7,000,000

Vote 49

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

E.—Payments out of Subhead E in any financial year are provisional as expenditure and income of the Social Insurance Fund are not known until after the close of the year.

N.—The charge to the subhead comprises—

	£
1. Assistance paid in error and irrecoverable (F.46/3/54) ...	26,892
2. Cash shortages at local offices not involving suspicion of fraud or culpable negligence on the part of any officer (S.73/13/54) ...	6,464
3. Cash loss sustained in a robbery at an Employment Exchange (S.73/3/54) ...	260

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>	£14,787,000	
	<i>Supplementary</i>	1,022,000	
		15,809,000	15,692,000
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		512,000	506,713
3. Recoveries of Social Assistance overpaid		75,000	104,884
4. Receipts from EEC of part-cost of projects undertaken by the National Committee on Pilot Schemes to Combat Poverty (Subhead K.10.)		238,000	238,785
5. Recoupment from EEC of part-cost of milk supplied to school children (Subhead K.1.)			
	<i>Original</i>	£183,000	
	<i>Supplementary</i>	117,000	
		300,000	328,911
6. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance			
	<i>Original</i>	£141,000	
	<i>Supplementary</i>	336,000	
		477,000	558,977
7. Miscellaneous			
	<i>Original</i>	£20,600	
	<i>Supplementary</i>	105,120	
		125,720	112,310
TOTAL			
	<i>Original</i>	£15,956,600	
	<i>Supplementary</i>	1,580,120	
		£17,536,720	£17,542,580

3, 6 and 7. Receipts under these heads cannot be accurately forecast.

5. the increased receipt under this head arose largely due to the consumption of milk being higher than estimated.

EXTRA REMUNERATION

The total number of officers who received extra remuneration was two thousand, two hundred and thirty two. Five Social Welfare Supervisors, one hundred Social Welfare Officers, nineteen Higher Executive Officers, ninety Executive Officers, one hundred and thirty eight Staff Officers, three hundred and seventy nine Clerical Officers, four hundred and sixty nine Clerical Assistants, fourteen Paperkeepers, fifty four Messengers, five Cleaners and six Key Punch Operators received sums ranging from £201 to £7,359 for the performance of overtime. The total amount paid for overtime by the Department during the year was £1,161,290.

One Local Agent received £5,391 from the Department of Posts and Telegraphs for the performance of duties of postman.

One hundred and seventy one officers received gratuities ranging from £50 to £225 in respect of extra duties performed by them during the industrial dispute in the Department of Posts and Telegraphs in 1979 (E.109/71/70).

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 the 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.

Estimated figures had also to be used in the Account for 1979, and an Extra receipt (£7,000,000) became payable to the Exchequer in 1980, in the light of the details of encashments of pension and allowance orders for 1979.

This account includes expenditure of £4,725 in respect of staff on loan, without repayment, to another Department.

Ex-gratia payments totalling £256 were made to nine officers, who, while on official duties, sustained loss of or damage to personal property (E.109/41/41).

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)	41,259
Children's Allowances	20,279
Unemployment Assistance	53,932
Widows' and Orphans' Non-Contributory Pensions	620
Unmarried Mothers' Allowances	3,831
Single Women's Allowances	348
Deserted Wives' Allowances	1,843

The undermentioned sums made up of unrecovered balances of overpayments which were included in the relevant Accounts of previous years have been treated as irrecoverable (S.73/3/54).

	£
Old Age Pensions (Non-Contributory)	33,788
Children's Allowances	3,631
Unemployment Assistance	31,242
Widows' and Orphans' Non-Contributory Pensions	109
Unmarried Mothers' Allowances	693
Deserted Wives' Allowances	533

J. DOWNEY,
Oifigeach Cuntasaíochta.

AN ROINN LEASA SHÓISIALAIGH,
30 Aibreán, 1981.

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, 1980, 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
	£	£	£	£
ADMINISTRATION, Etc.				
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £2,833,000				
<i>Supplementary</i> 81,000				
	2,914,000	2,913,654	346	—
A.2.—Consultancy Services	450,000	449,329	671	—
B.1.—Travelling and Incidental Expenses	93,000	97,394	—	4,394
B.2.—Office Machinery and other Office Supplies	45,000	44,999	1	—
B.3.—Post Office Services	93,000	105,383	—	12,383
C.—Superintendent and District Registrars	4,500	4,675	—	175
D.—Expenses in connection with the World Health Organisation and other International Bodies ...	230,000	203,187	26,813	—
E.—Statutory Inquiries	1,000	—	1,000	—
F.—Developmental, Consultative and Advisory Bodies	430,000	416,516	13,484	—
GRANTS, Etc.				
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> £310,500,000				
<i>Supplementary</i> 56,630,000				
<i>Do.</i> 23,620,000				
	390,750,000	390,750,000	—	—
G.2.—Grants to Health Boards in respect of expenditure on cash allowances and cash grants				
<i>Original</i> £24,285,000				
<i>Supplementary</i> 4,800,000				
<i>Do.</i> 500,000				
	29,585,000	29,585,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.3.—Grants to Health Boards to meet the expenses of the General Medical Services (Payments) Board <i>Original</i> £47,200,000 <i>Supplementary</i> 2,350,000	49,550,000	49,550,000	—	—
G.4.—Grants on behalf of Health Boards to certain other Health Bodies <i>Original</i> £142,310,000 <i>Supplementary</i> 31,760,000 <i>Do.</i> 9,760,000	183,830,000	183,700,000	130,000	—
G.5.—Payments to Health Agencies in respect of balances of grants for years prior to 1980 ...	26,575,000	26,575,000	—	—
G.6.—Payments in respect of disablement caused by Thalidomide ...	50,000	48,444	1,556	—
G.7.—Grant to Voluntary Health Insurance Board <i>Original</i> £300,000 <i>Less Supplementary</i> 150,000	150,000	136,435	13,565	—
H.—Grants to Voluntary Agencies ...	19,000	18,971	29	—
I.—Grant to An Bord Altranais ...	100	—	100	—
J.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid)	85,000	85,000	—	—
K.—Hospitals Trust Fund — Capital Expenditure (Grant-in-Aid) <i>Original</i> £27,500,000 <i>Supplementary</i> 7,000,000	34,500,000	34,500,000	—	—
MISCELLANEOUS				
L.—Grant to Health Education Bureau ...	1,500,000	1,500,000	—	—
M.—Dissemination of Information on Health and Health Services ...	40,000	33,062	6,938	—
N.—Vaccine Lymph Supply ...	6,000	4,868	1,132	—
O.—Training Scheme for Health Inspectors ...	110,400	97,513	12,887	—
GROSS TOTAL <i>Original</i> £584,660,000 <i>Supplementary</i> 93,190,000 <i>Do.</i> 43,161,000	£ 721,011,000	720,819,430	208,522	16,952
			Surplus of Gross Estimate over Expenditure £191,570	

Vote 50

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised		
<i>Deduct—</i>				
P.—Appropriations in Aid				Surplus of Appropriations in Aid realised
<i>Original</i> £42,800,000				
<i>Supplementary</i> 10,000,000				
	52,800,000	54,617,377		£1,817,377
NET TOTAL				
<i>Original</i> £541,860,000				
<i>Supplementary</i> 93,190,000				
<i>Do.</i> 33,161,000				
	668,211,000	666,202,053		Total Surplus to be surrendered £2,008,947

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.3.—The excess expenditure was due to payment during 1980 of certain telephone charges relating to 1979 as the presentation of accounts for services rendered in 1979 was not fully finalised due to difficulties arising in relation to the postal service generally in 1979.
- D.—Part of the saving was achieved by paying 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 savings in other estimated expenditure related to the World Health Organisation and the Council of Europe as the number of meetings eventually held was less than had been anticipated.
- G.7.—An interim scheme, administered by the Voluntary Health Insurance Board, was introduced in 1979 to compensate people in the £5,500-£7,000 income range in respect of certain medical expenses. This scheme was discontinued on 31 May 1980 when the eligibility ceiling was raised to £7,000 but claims relating to the period covered by the arrangement continued to be received after that date. The actual expenditure on refunds under the scheme in 1980 was less than the reduced provision estimated to be necessary and as reflected in the Supplementary Estimate.
- M.—Expenditure on printing of information leaflets was less than anticipated.
- N.—Demand for vaccine lymph was less than had been anticipated.
- O.—The saving was largely due to the transfer of responsibility for all new entrants to courses of training for health inspectors to the City of Dublin Vocational Education Committee with effect from 1 July 1980.

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Receipts from health contributions				
	<i>Original</i>	£35,000,000		
	<i>Supplementary</i>	8,000,000	43,000,000	44,746,203
2. Recovery of cost of health schemes provided under Regulations of the European Economic Community				
	<i>Original</i>	£7,300,000		
	<i>Supplementary</i>	2,000,000	9,300,000	9,350,805
3. Recovery from U.K. Department of Health and Social Security of their share of the cost of Leopardstown Park Hospital		...	420,000	420,105

Vote 50

4. Searches and certified copies of entries of births, deaths and marriages	20,000	16,695
5. Miscellaneous	60,000	83,569

TOTAL

<i>Original</i>	£42,800,000	
<i>Supplementary</i>	10,000,000	
	<u>£52,800,000</u>	<u>£54,617,377</u>

1. Receipts by way of health contributions were higher towards the end of 1980 than had been anticipated.

3 and 5 were estimated as closely as possible.

EXTRA REMUNERATION

Three officers (an executive officer, a clerical assistant and a paper-keeper) received overtime payments in excess of £200, the amount paid varying between £210 and £237. Overtime was paid to one hundred and four officers in all at a total cost of £6,069.

B. HENSEY,
Accounting Officer.

AN ROINN SLÁINTE,
16 Aibreán, 1981.

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 51

EMPLOYMENT GUARANTEE FUND

ACCOUNT of the sum expended, in the year ended 31st December, 1980, compared with the sum granted, for a grant (grant-in-aid) to 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)	7,000,000	7,000,000	—	—

TOMÁS F. Ó COFAIGH,
Accounting Officer.

DEPARTMENT OF FINANCE,
10 Márta, 1981.

EMPLOYMENT GUARANTEE FUND (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1980

Balance at 1st January, 1980	£	3,000,000
Payments made on projects to maintain employment (as per schedule attached)	£	565,000
Transferred to Employment Guarantee Fund (Section 4 (2) of Employment Guarantee Fund Act, 1980)	2,435,000	3,000,000
Balance at 31st December, 1980	Nil	

Note: The Employment Guarantee Fund was established on 2 April, 1980 under the Employment Guarantee Fund Act, 1980. A separate account for the Fund, which will be prepared annually, will be audited by the Comptroller and Auditor General and presented to both Houses of the Oireachtas (Section 8 of the Act). A grant of £7 million was paid into the Fund from Vote 51 in 1980.

TOMÁS F. Ó COFAIGH,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th April, 1981.

EMPLOYMENT GUARANTEE FUND GRANT-IN-AID ACCOUNT

SCHEDULE OF PAYMENTS

Department	Grantee/ Project	Grant Approved	Advanced to Departments	Payments 1980
Industry, Commerce and Tourism	Bord Fáilte	£ 804,000	£ 50,000	£ 50,000
Labour	Employment Incentive Scheme	513,000	125,000	125,000
Education	Grant Scheme for Youth Employment	1,065,000	250,000	250,000
Transport	Waterford Harbour Commissioners	500,000	140,000	140,000
			£565,000	£565,000

I certify that these Accounts have been examined under my directions, and 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, 1980, compared with the sum granted, for the salaries and expenses of the Office of the Minister for 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> £1,580,000 <i>Supplementary</i> 10	1,580,010	1,446,510	133,500	—
A.2.—Consultancy Services	23,000	27,697	—	4,697
B.1.—Travelling and Incidental Expenses	142,000	186,802	—	44,802
B.2.—Office Machinery and other Office Supplies	23,000	34,195	—	11,195
C.1.—Post Office Services	44,000	48,300	—	4,300
C.2.—Advertising and Publicity	63,000	28,268	34,732	—
D.—Geological Survey — Equipment, Stores and Maintenance	797,000	442,229	354,771	—
E.—Minerals Development	48,000	—	48,000	—
F.—Energy Conservation	699,000	288,830	410,170	—
G.—International Organisations, etc. ...	115,000	92,009	22,991	—
H.—Rural Electrification	1,225,000	1,225,199	—	199
I.—Grants for Bottled Gas Installations ...	2,000	425	1,575	—
J.—Grants for the Improvement of Roads to Generating Stations	15,000	15,000	—	—
K.—An Bord Fuinnimh Núicléigh— (Grant-in-aid) for General Expenses	405,000	284,000	121,000	—
L.—Town Gas Subsidy	5,674,000	4,649,579	1,024,421	—
M.—Petroleum Licences — Funds for Training, etc.	219,000	219,662	—	662
N.—State Support for Avoca Mines Ltd. <i>Original</i> £180,000 <i>Supplementary</i> 760,000	940,000	1,089,639	—	149,639
GROSS TOTAL <i>Original</i> £11,254,000 <i>Supplementary</i> 10 <i>Do.</i> 760,000	£ 12,014,010	10,078,344	2,151,160	215,494
			Surplus of Gross Estimate over Expenditure £1,935,666	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
<i>Deduct—</i>	£ Estimated	£ Realised	Surplus of Appropriations in Aid realised £627,824	
O.—Appropriations in Aid	3,749,000	4,376,824		
NET TOTAL			Total Surplus to be surrendered £2,563,490	
Original	£7,505,000			
Supplementary	10			
Do.	760,000			
	£ 8,265,010	5,701,520		

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Sale of Shares £73,059

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The saving is due to delays in filling vacancies, principally in the Geological Survey Office.
- A.2.—Expenditure on consultancies which were not envisaged before the Department was set up in January, 1980 was partly offset by lower expenditure on others.
- B.1.—The excess was partly due to an increase in the number of staff engaged in travelling duties and the increased cost of air fares, mileage and subsistence allowances. The cost of cleaning services, laundry, books, newspapers and periodicals was also greater than had been expected.
- B.2.—The establishment of a new Department and its move into new premises resulted in a greater demand than was anticipated for certain items of equipment such as typewriters and other office equipment.
- C.1.—The actual amount due, which was greater than the amount forecast, was paid in this case.
- C.2.—The saving occurred because expenditure on advertising and publicity was less than had been anticipated.
- D.—The saving occurred because the equipment, which had been earmarked for the Geological Survey at Beggar's Bush, was not purchased. The construction of this premises was suspended in 1980 when the building contractor went into liquidation.
- E.—The saving occurred because (i) payment of outstanding compensation claims was held up pending resolution of legal problems and (ii) the Geological Survey Office did not require any outside assistance in drilling and investigatory work during 1980.
- F.—The attic insulation scheme started much later than anticipated resulting in a saving of £347,000. The remaining savings occurred because expenditure on a twin-house demonstration project and a domestic stove competition did not fall due in 1980 as had been expected.
- G.—The subscription to the International Atomic Energy Agency was £8,428 less than had been anticipated. The remaining savings occurred mainly because expenditure on expenses of delegations to International Conferences was lower than had been anticipated.
- I.—Demand for grants was less than had been anticipated.
- K.—The saving occurred because the Nuclear Energy Board deferred appointments of staff pending the availability of suitable applicants, the proposed temporary laboratory for the National Radiation Monitoring Service was not built and certain proposed expenditures on the engagement of consultants were not incurred in 1980.

Vote 52

L.—The subsidy is paid on gas consumed and the 1980 saving is due to falling consumption of town gas.

N.—The excess was due to a significant reduction in copper prices and a very big increase in costs.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions and tees payable under Section 7 of the Gas Regulation Act, 1920 and the Gas Regulation Act, 1928 (No. 24 of 1928)	3,700	4,546
2. Repayment of travel costs of certain journeys to EEC	12,000	20,795
3. Fees under the Minerals Development Act, 1940, and the Petroleum and other Minerals Development Act, 1960	3,224,000	3,850,807
4. Receipts from EEC in respect of specific surveys	180,000	139,625
5. Funds provided by certain holders of exclusive offshore petroleum licences for training, education etc., of Irish personnel ...	314,000	338,015
6. Geological Survey — receipts from sale of aerial photographs, maps, etc.	15,000	17,344
7. Miscellaneous	300	5,692
	<u>£3,749,000</u>	<u>£4,376,824</u>

1. The purpose of these contributions is the recoupment of expenses incurred in the administration of the Gas Regulation Acts. Salary increases occurring after the submission of the estimate resulted in the increased receipts in 1980.
2. The increased receipts were due to an increase in the cost of air travel and in the amount of travel during 1980.
3. A shortfall in receipts from mining activities was more than compensated for by unforeseen additional receipts from petroleum exploration, principally £405,577 in respect of ten option blocks in the Goban Spur, a £250,000 payment due under licence in respect of an industrial project not undertaken by the licensee, and £139,168 for rental on five new blocks issued under exclusive licence.
4. Receipts fell short of anticipation because the work done on the aeromagnetic survey was less than expected. This was mainly due to the very poor weather conditions in the summer of 1980 which hindered flying operations.
5. Receipts were greater than anticipated because one of the oil companies paid the 1981 instalment in 1980.
6. Receipts under this heading are difficult to estimate and were greater than expected in 1980.
7. Increase is due to the appropriation from subhead M of proportion of cost of accommodation of officers administering training schemes, etc., provided for under that subhead.

EXTRA REMUNERATION

The total amount paid in respect of overtime was £24,240. Twenty-three officers received sums varying from £201 to £3,423. A total of sixty officers were paid overtime.

A total of sixteen officers received allowances in respect of duties as chairman or delegates at meetings abroad (mainly EEC). Of this total eight officers received sums varying from £209 to £1,194. The total paid in respect of chairman and delegates allowances was £4,761.

A Principal received a gratuity of £750 for extra attendance in the period ended April, 1979 (E.109/71/70).

NOTES

An allowance of £1,550 was paid to the chairman of the Mining Board for services rendered to the Mining Board, (E.122/1/41).

An *ex-gratia* payment of £23 was made to one officer in respect of loss to clothing in the course of official duties, (E.109/41/41).

STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31ST
DECEMBER, 1980.

	£
Avoca Mines Ltd.	5,107,013
Interest accrued as at 31st December, 1980	817,067

J. K. O'LEARY,
Accounting Officer.

DEPARTMENT OF ENERGY,
28th April, 1981.

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 a 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-Reachtair Cuntas agus Ciste.

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE EMPLOYMENT GUARANTEE FUND

	£
Receipts from Employment Guarantee Fund	180,355
Payments:—	
Bord na Móna — Maintenance of Employment	180,355

J. K. O'LEARY,
Accounting Officer.

DEPARTMENT OF ENERGY,
28th April, 1981.

Vote 53

REMUNERATION

ACCOUNT of the sum expended, in the year ended 31st December, 1980, 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	£5,601,000			
	—£			
	5,601,000	5,601,000	—	—

EXPENDITURE ACCORDING TO VOTE

Vote No.	Service	Expenditure
		£
1	President's Establishment	2,000
3	Department of the Taoiseach	36,000
12	Office of the Attorney General	12,000
14	Miscellaneous Expenses	4,000
16	Valuation and Ordnance Survey	100,000
25	Courts	258,000
37	Forestry	150,000
43	Transport	304,000
45	Defence	4,625,000
47	Foreign Affairs	110,000
		£5,601,000

S. MAC GAMHNA,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
23 Márta, 1981.

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, 1980

RECEIPTS	PAYMENTS
Balance at 1st January, 1980 ...	£ 20,000 ...
Department of Energy — recoupment of salary payments to the Minister and certain other staff of the Department of Energy	... 6,368
	Balance at 31st December, 1980 ...
	£26,368

DEPARTMENT OF FINANCE,
30th April, 1981.

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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