



Comptroller and Auditor
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APPROPRIATION ACCOUNTS 1981

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY
THE OIREACHTAS FOR PUBLIC SERVICES FOR THE
YEAR ENDED 31 DECEMBER, 1981, TOGETHER WITH
THE REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL THEREON

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

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1982

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ACCOUNTS OF THE PUBLIC SERVICES, 1981

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

Outturn of the Year

1. The audited accounts are summarised on page lvi. The amount to be surrendered as shown in the summary is £65,368,551, arrived at as follows:—

		Estimated £	Actual £
Gross expenditure	£		
Original estimates	4,250,134,517		
Supplementary and Additional estimates	606,098,250		
		4,856,232,767	4,799,563,382
Less expenditure in excess of Vote 48			339,543
			4,799,223,839
<i>Deduct—</i>			
Appropriations in Aid			
Original estimates	482,693,517		
Supplementary estimates	6,956,220		
		489,649,737	498,127,456
Less surplus appropriations in aid to be applied, subject to approval by Dáil Éireann, to meet the excess expenditure on Vote 48			118,096
			498,009,360
Net expenditure		£4,366,583,030	£4,301,214,479
Amount to be surrendered		£65,368,551	

This represents 1.5 per cent of the supply grants as compared with 1.3 per cent in 1980.

Excess Vote

2. Expenditure amounting to £339,543 over and above the gross provision made by Dáil Éireann has been incurred on Vote 48 — Foreign Affairs, and will require an excess vote. There were surplus receipts of £118,096 under Appropriations in Aid (see also paragraph 63 of this report).

Exchequer Extra Receipts

3. Extra receipts payable to the Exchequer, as recorded in the Appropriation Accounts, amounted to £29,906,910.

Surrender of Balances on 1980 Votes

4. The balances due to be surrendered out of votes for the public services for the year ended 31 December 1980 amounted to £43,450,533. 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 1981

REVENUE:—						£
Customs and Excise Duties ...	...	...	...	...	...	1,118,581,000
Estate, etc., Duties and Stamps ...	...	...	...	...	...	69,548,000
Capital Taxes ...	...	...	...	...	...	16,359,000
Income Tax, Sur-Tax and Corporation Profits Tax ...	...	...	...	...	...	1,243,429,000
Corporation Tax ...	...	...	...	...	...	199,995,000
Value-Added Tax ...	...	...	...	...	...	619,932,000
Motor Vehicle Duties ...	...	...	...	...	...	39,845,882
Post Office ...	...	...	...	...	...	282,000,000
Resource Tax ...	...	...	...	...	...	595,000
Interest on Advances from the Central Fund (including Dividends on Shares) ...	...	...	...	...	...	183,667,411
Agricultural Levies ...	...	...	...	...	...	6,248,004
Sundry Receipts ...	...	...	...	...	...	192,506,153
						<hr/> 3,972,706,450
REPAYMENTS, ETC.						
IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS:—						
Telecommunications Capital Acts, 1924 to 1981 ...	...	...	...	...	...	6,185,391
Industrial Credit Acts, 1933 to 1979 ...	...	...	...	...	...	5,622,954
Sea Fisheries Acts, 1952 to 1974 ...	...	...	...	...	...	200,000
Electricity (Supply) Acts, 1927 to 1981 ...	...	...	...	...	...	2,320,441
Turf Development Acts, 1946 to 1981 ...	...	...	...	...	...	431,853
Nitrigin Éireann Teo. Acts, 1963 to 1981 ...	...	...	...	...	...	80,277
Shannon Free Airport Development Co. Ltd., Acts, 1959 to 1980 ...	...	...	...	...	...	609,688
National Building Agency Ltd., Acts, 1963 to 1974 ...	...	...	...	...	...	575,713
European Communities Acts, 1972 to 1979 ...	...	...	...	...	...	19,019,000
Broadcasting Authority Acts, 1960 to 1979 ...	...	...	...	...	...	89,139
Insurance Acts, 1953 to 1978 ...	...	...	...	...	...	928,547
Social Welfare (Consolidation) Act, 1981, Sec. 270 ...	...	...	...	...	...	50,000
Finance Acts, 1953 Sec. 16 and 1954 Sec. 22 and the Capital Acquisitions Tax Act, 1976, Sec. 45 ...	...	...	...	...	...	600,000
EUROPEAN REGIONAL DEVELOPMENT FUND ...	...	...	...	...	...	54,594,996
MISCELLANEOUS CAPITAL ...	...	...	...	...	...	263,388
						<hr/> 91,571,387
MONEY RAISED BY CREATION OF DEBT:—						
Ways and Means Advances ...	...	...	...	...	...	2,934,962,492
Exchequer Bills ...	...	...	...	...	...	885,000,000
Prize Bonds ...	...	...	...	...	...	7,100,000
Savings Certificates ...	...	...	...	...	...	26,380,000
National Instalment-Saving ...	...	...	...	...	...	14,539,896
7½% Investment Bonds ...	...	...	...	...	...	28,000
Index-Linked Savings Bonds ...	...	...	...	...	...	25,900,000
Tax Reserve Certificates ...	...	...	...	...	...	79,440
Finance (Variable Rate) Stock 1986 ...	...	...	...	...	...	25,000,000
Revolving Credit Facilities ...	...	...	...	...	...	862,169,777
US\$50 million 12¾% Bonds 1988 ...	...	...	...	...	...	28,304,557
US\$50 million Floating Rate Notes due March 1988 ...	...	...	...	...	...	28,669,725
US\$100 million Floating Rate Notes due October 1988 ...	...	...	...	...	...	62,815,657
Ireland US\$75 million 16½% Bonds due November 1988 ...	...	...	...	...	...	48,513,391
DM 60 million Long-Term Fixed Rate Loan due October 1991 ...	...	...	...	...	...	16,872,091
YEN Fixed Rate Loan Facility ...	...	...	...	...	...	50,900,612
8¼% Swiss Franc Private Placement 1986 to 1988 ...	...	...	...	...	...	35,081,565
12½% Dutch Guilder Private Placement 1986 to 1988 ...	...	...	...	...	...	28,292,181
DM 60 million Long-Term Fixed-Rate Loan due November 1991 ...	...	...	...	...	...	16,795,661
8¾% Swiss Franc Notes 1981 to 1986 ...	...	...	...	...	...	17,491,691
Ireland Japanese Yen Bonds 1981 ...	...	...	...	...	...	43,310,687
US\$50 million Floating Rate Notes due December 1986 ...	...	...	...	...	...	32,069,795
Other Borrowings ...	...	...	...	...	...	2,215,935,931
						<hr/> 7,406,213,149
TOTAL RECEIPTS						<hr/> £11,470,490,986

7. Statement of Issues from the Central Fund in the Year ended 31 December, 1981

	£
CENTRAL FUND SERVICES:—	
Public Debt Service	884,786,195
Annuities, Pensions, Salaries, Allowances, Returning Officers' Expenses and Miscellaneous	5,073,304
Contribution to EEC Budget	117,589,859
SUPPLY SERVICES	4,335,201,948
	<hr/> 5,342,651,306
ISSUES UNDER THE FOLLOWING ACTS:—	
Local Loans Fund Acts, 1935 to 1980	297,858,000
Telecommunications Capital Acts, 1924 to 1981	130,000,000
Broadcasting Authority Acts, 1960 to 1979	2,000,000
Udarás na Gaeltachta Act, 1979	11,500,000
Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1980	15,640,000
Fóir Teoranta Acts, 1972 to 1976	3,050,000
European Communities Acts, 1972 to 1979	12,013,766
British and Irish Steampacket Co. Ltd. (Acquisition) Acts, 1965 to 1979	5,625,000
International Development Association Act, 1978	100,000
National Stud Acts, 1945 to 1976	100,000
Transport Acts, 1964 to 1981	4,174,000
Insurance Acts, 1953 to 1978	730,292
Industrial Alcohol Acts, 1938 to 1980	1,536,920
Irish Shipping Ltd. Acts, 1947 to 1980	1,420,000
Irish Steel Holdings Ltd. Acts, 1960 to 1979	8,714,995
Nitrigin Éireann Teo., Act, 1981	50,000,000
Sea Fisheries Acts, 1952 to 1974	138,695
Finance Acts, 1953 Sec. 16 and 1954 Sec. 22 and the Capital Acquisitions Tax Act, 1976, Sec. 45	100,000
	<hr/> 544,701,668
ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—	
Ways and Means Advances	2,031,287,003
Exchequer Bills	830,000,000
Prize Bonds	3,294,000
Savings Certificates	14,660,000
Tax Reserve Certificates	105,014
National Instalment-Saving	7,116,000
Index-Linked Savings Bonds	970,000
9½% Investment Bonds	1,575,000
7½% Investment Bonds	330,000
8½% Funding Loan 1981	97,500,000
10% Exchequer Stock, 1981	155,000,000
11½% Finance Stock, 1981	190,000,000
Other Borrowings	2,251,308,778
	<hr/> 5,583,145,795
TOTAL ISSUES	<hr/> £11,470,498,769

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 1981 and 1980 under its main headings is shown in the following statement:—

	1981	1980
	£m	£m
Customs	58.4	46.4
Excise	1,062.1	845.2
Estate, etc., duties	2.2	3.0
Stamps	67.4	48.4
Capital Acquisitions tax	9.2	8.0
Capital Gains tax	6.2	6.0
Wealth tax	0.7	0.8
Income tax and Sur-tax	1,246.1	1,013.0
Corporation tax	199.6*	140.3
Value-Added tax	618.0	470.4
Resource tax	0.6	0.3
Agricultural levies	3.1	2.4
	£3,273.6†	£2,584.2

*Includes Corporation Profits tax.

†Includes £1.4 million duties, taxes and levies deferred under EEC Regulations (1980 — £1.1 million). £3,271.4 million was paid into the Exchequer during the year leaving a balance of £4.5 million as compared with £2.3 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 1982)
(excluding PAYE)*

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
	£m	£m	£m	£m	£m
1976-77 and prior	1,335.2	565.7	769.5	707.5	62.0
1977-78	213.0	92.3	120.7	86.6	34.1
1978-79	259.4	112.4	147.0	82.4	64.6
1979-80	401.7	144.4	257.3	110.9	146.4
1980-81	535.8	130.5	405.3	125.0	280.3
Totals	2,745.1	1,045.3	1,699.8	1,112.4	587.4

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
1976-77 and prior	27.1	3.7	7.8	7.9	15.5
1977-78	16.6	1.8	4.5	1.7	9.5
1978-79	35.9	2.6	6.7	2.1	17.3
1979-80	90.9	4.9	14.9	2.5	33.2
1980-81	192.6	7.2	31.0	0.3	49.2
Totals	363.1	20.2	64.9	14.5	124.7

PAYE Income Tax

Income tax collected under the PAYE system and included in the amount of income tax collected as shown in paragraph 9, amounted to £1,093,408,153. Arrears outstanding at 31 May, 1982, amounted to £30,401,645 representing only actual underpayments established and not including demands made on the basis of amounts estimated to be due. (See also paragraph 16).

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
1976-77 and prior	3.0	1.1	1.3	0.1	0.1	0.4
1977-78	1.3	0.4	0.6	0.1	—	0.2
1978-79	3.3	1.6	0.8	0.2	—	0.7
1979-80	6.9	2.2	2.2	0.8	—	1.7
1980-81	15.9	3.2	3.9	3.5	1.0	4.3
Totals	30.4	8.5	8.8	4.7	1.1	7.3

Schedule 2—Sur-tax (as at 31 March, 1982)

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
	£m	£m	£m	£m	£m
1976-77 and prior	70.3	27.8	42.5	40.2	2.3
1977-78	1.0	0.4	0.6	0.5	0.1
1978-79	0.6	0.1	0.5	0.3	0.2
1979-80	0.9	0.4	0.5	0.2	0.3
1980-81	0.5	0.1	0.4	0.1	0.3
Totals	73.3	28.8	44.5	41.3	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
1976-77 and prior	1.3	0.2	0.3	0.2	0.3
1977-78	0.1	—	—	—	—
1978-79	0.1	—	—	—	0.1
1979-80	0.1	0.1	0.1	—	—
1980-81	0.2	—	0.1	—	—
Totals	1.8	0.3	0.5	0.2	0.4

Schedule 3—Corporation Profits Tax (as at 31 March, 1982)

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
	£m	£m	£m	£m	£m
1976-77 and prior	292.1	92.2	199.9	194.3	5.6
1977-78	7.4	2.0	5.4	4.9	0.5
1978-79	3.2	0.6	2.6	1.9	0.7
1979-80	2.0	0.3	1.7	0.7	1.0
1980-81	2.8	0.1	2.7	0.7	2.0
Totals	307.5	95.2	212.3	202.5	9.8

Distribution of Balance

Year of Account	Under Appeal or Enquiry	Not in Dispute	Due		
			Demand Stage	Arrears Branch	Enforcement Stage
	£m	£m	£m	£m	£m
1976-77 and prior	3.3	0.2	0.6	0.9	0.6
1977-78	0.3	—	—	0.1	0.1
1978-79	0.4	—	0.1	0.1	0.1
1979-80	0.8	—	0.1	—	0.1
1980-81	0.6	—	0.3	—	1.1
Totals	5.4	0.2	1.1	1.1	2.0

Schedule 4—Corporation Tax (as at 31 March, 1982)

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
	£m	£m	£m	£m	£m
1976-77	201.0	109.5	91.5	80.3	11.2
1977-78	224.0	106.5	117.5	97.2	20.3
1978-79	280.2	114.3	165.9	122.1	43.8
1979-80	361.7	131.9	229.8	133.6	96.2
1980-81	470.1	115.3	354.8	146.6	208.2
Totals	1,537.0	577.5	959.5	579.8	379.7

Distribution of Balance

Year of Account	Under Appeal or Enquiry	Not in Dispute	Due		
			Demand Stage	Arrears Branch	Enforcement Stage
	£m	£m	£m	£m	£m
1976-77	5.6	0.6	1.6	1.4	2.0
1977-78	13.4	0.7	1.7	1.3	3.2
1978-79	29.9	1.1	5.7	1.0	6.1
1979-80	70.9	2.0	11.0	1.4	10.9
1980-81	168.9	3.0	18.6	1.4	16.3
Totals	288.7	7.4	38.6	6.5	38.5

Schedule 5—Capital Gains Tax (as at 31 March, 1982)

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance c/o/s
	£m	£m	£m	£m	£m
1976-77	1.3	0.2	1.1	0.9	0.2
1977-78	9.6	1.7	7.9	2.9	5.0
1978-79	11.2	2.5	8.7	3.7	5.0
1979-80	24.7	4.3	20.4	4.8	15.6
1980-81	28.2	4.7	23.5	7.2	16.3
Totals	75.0	13.4	61.6	19.5	42.1

Distribution of Balance

Year of Account	Under Appeal or Enquiry	Not in Dispute	Due		
			Demand Stage	Arrears Branch	Enforcement Stage
	£m	£m	£m	£m	£m
1976-77	0.2	—	—	—	—
1977-78	3.6	0.1	0.3	—	1.0
1978-79	3.5	0.1	0.3	—	1.1
1979-80	12.6	0.4	0.6	—	2.0
1980-81	11.6	0.4	1.0	—	3.3
Totals	31.5	1.0	2.2	—	7.4

Schedule 6—Wealth Tax (as at 31 May, 1982)

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
	£m	£m	£m	£m	£m
1977 and prior	17.1	0.9	16.2	16.2	—
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	0.6	1.0	0.8	0.2
1981	1.6	0.6	1.0	0.9	0.1
Totals	24.1	3.8	20.3	19.8	0.5

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
1977 and prior	—	—	—	—	—
1978	0.1	—	—	—	—
1979	0.1	—	—	—	—
1980	0.1	—	0.1	—	—
1981	—	—	—	—	0.1
Totals	0.3	—	0.1	—	0.1

Schedule 7—Capital Acquisitions Tax (as at 31 May, 1982)

Year of Account	Charge	Net Discharge	Net Charge	Net Paid	Balance o/s
	£m	£m	£m	£m	£m
1977 and prior	3.9	1.7	2.2	2.2	—
1978	7.9	3.5	4.4	4.2	0.2
1979	11.5	5.7	5.8	5.2	0.6
1980	13.8	5.8	8.0	7.0	1.0
1981	16.9	4.2	12.7	7.4	5.3
Totals	54.0	20.9	33.1	26.0	7.1

Distribution of Balance

Year of Account	Under Appeal or Enquiry	Not in Dispute	Due		
			Demand Stage	Arrears Branch	Enforcement Stage
	£m	£m	£m	£m	£m
1978	—	0.2	—	—	—
1979	—	0.4	0.1	—	0.1
1980	0.3	0.4	0.3	—	—
1981	0.4	3.6	1.3	—	—
Totals	0.7	4.6	1.7	—	0.1

Schedule 8—Value-Added Tax (as at 31 December 1981)

The following table shows the position as at 31 December 1981 in respect of estimates raised by the Collector General under Section 22 of the Value-Added Tax Act 1972 where taxable persons have failed to furnish statutory returns by that date. This table does not include actual underpayments nor does it include estimates raised under Section 23 of the Act in respect of amounts deemed to be due by taxable persons who have furnished incorrect returns.

Year of Account	Open for Collection	Under Enquiry	Under Collection
	£m	£m	£m
1977 and prior	11.2	5.5	5.7
1978	8.4	3.1	5.3
1979	17.2	5.5	11.7
1980	36.6	7.5	29.1
1981	84.9	6.9	78.0
Totals	158.3	28.5	129.8

Analysis of Amount under Collection

Year of Account	Estimate Stage	Demand Stage	Enforcement Stage
	£m	£m	£m
1977 and prior	0.2	3.8	1.7
1978	0.1	3.3	1.9
1979	0.2	4.8	6.7
1980	2.2	14.7	12.2
1981	39.0	21.2	17.8
Totals	41.7	47.8	40.3

Extra-Statutory Repayments

11. Extra-statutory repayments of Customs duties, £72, Excise duties, £100,524, Value-Added tax £67,655 and Stamp duties, £18,420 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 1981. The total amount of the items included in the schedules, £492,564, is made up as follows:—

	£
Income tax (169 cases)	196,966
Sur-tax (5 cases)	5,827
Excise duty (2 cases)	2,967
Construction Industry tax (1 case)	1,000
Corporation tax (1 case)	2,500
Corporation Profits tax (6 cases)	3,912
Value-Added tax (28 cases)	110,184
Turnover tax (40 cases)	48,252
Wholesale tax (15 cases)	43,152
Estate Duty, etc. (1 case)	569
PAYE Tax (37 Cases)	71,942
Capital Acquisitions Tax (2 cases)	5,293
	£492,564

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

Remission	£
Composition settlements	4,064
On compassionate grounds	43,496
	£47,560
Amounts Irrecoverable	
Miscellaneous: liability not enforceable, etc. ...	445,004
	£492,564

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

Collection of Outstanding Taxes

13. Reference was made in paragraph 18 of the report on the 1978 accounts to the system of referring cases in which VAT is overdue to

the Sheriffs/County Registrars to enforce collection. The same system is in operation to enforce collection of overdue PAYE and the directly assessed taxes. A review carried out by my officers of the statistics relating to cases referred to the Sheriffs/County Registrars under all tax headings indicated that the level of collection was not keeping pace with the number of cases referred with the result that the number of uncleared cases was progressively increasing. I inquired as to the amount of tax represented by cases in the hands of the Sheriffs/County Registrars at the end of 1981 and as to the steps being taken to reduce the number of uncleared cases. I also requested the observations of the Accounting Officer on the effectiveness of the Sheriffs/County Registrars system as a means of collecting overdue tax and whether the possibility of collecting tax at enforcement stage by other means had been investigated.

The Accounting Officer furnished me with the following statistics showing the position at 31 December 1981—

	Number of cases			Amount
	Sheriff	Co. Registrar	Total	£m
Income Tax	4,362	17,718	22,080	25.7
Corporation Tax	2,360	3,086	5,446	14.4
PAYE/PRSI	2,727	6,286	9,013	14.9
VAT	4,556	11,594	16,150	30.3
Total	14,005	38,684	52,689	85.3

He pointed out, however, that it should be understood that the figure of £85,300,000 represented the face value of the cases and comprised mainly estimated liabilities so that the amounts ultimately found to be payable would be likely to be very much less.

14. Regarding the steps being taken to reduce the number of uncleared cases the Accounting Officer informed me that in August, September and October 1980, all Sheriffs and County Registrars, with the exception of the Sheriff for Dublin City where the position is regarded as satisfactory, were visited by officers of the Collector General's office (concerned with collection enforcement) who impressed upon them the necessity to take positive steps to enforce collection and to give priority to those cases which were longest on hand. In March and April 1981 the attention of the Sheriffs/County Registrars was drawn to the lack of progress in clearing the old cases and they were asked to take whatever action was necessary to clear these as a matter of urgency. Because of the General Election in June 1981 further pressure on Sheriffs/County Registrars had to be temporarily deferred but in August and September 1981 the County Registrars for seven counties, in which the scale of arrears was causing

concern, were instructed to enforce collection because it was recognised that there was an urgent need to get those County Registrars to take action in particular cases up to and including seizure of goods if necessary. With this in mind a small number of cases was selected in each area and, in November 1981, the County Registrars indicated their willingness to take immediate action in these cases. It was envisaged that following a final application early in December 1981 by the County Registrars, in person if possible, seizure would, where necessary, be made in January 1982 but the unusually bad weather in the first half of January 1982 and the General Election in February 1982 prevented this being done. The Accounting Officer stated that in March 1982 the seven County Registrars were again directed to enforce collection in the selected cases and that it was intended that the same course of action be adopted by the other Sheriffs/County Registrars during 1982.

15. Regarding the effectiveness of the Sheriff/County Registrar collection system the Accounting Officer told me that the amounts collected by County Registrars and Sheriffs were £21 million and £22 million in 1980 and 1981 respectively. Significant as these amounts were, they did not represent the full contribution which such enforcement procedures make towards safeguarding the collection of the far greater amounts under each tax-head which are due on a current basis because, without the threat of enforcement, receipts from current collection would drop. Furthermore, the ready availability of the system ensures that, when necessary, speedy action can be taken in isolated cases where there is evidence to suggest that substantial amounts are at risk. The Accounting Officer also told me that discussions had, however, taken place between officials of the Collector-General's office and the Department of Justice and between the Collector General's staff and the Inspectors of Taxes with a view to improving the effectiveness of the system. Changes in procedure which should be of assistance to the Sheriffs and County Registrars were being considered and until these had been implemented and evaluated it would be premature to consider alternatives to the existing system because the priority must be to resolve the known difficulties in that system rather than to consider alternative methods of collection at the enforcement stage.

16. Income Tax and PRSI contributions collectible under the PAYE system must be deducted by employers from the earnings of their employees and amounts so deducted remitted each month to the Collector General. The Finance Act, 1968, the Health Contributions Act, 1979 and the Social Welfare (Consolidation) Act, 1981 authorise the Revenue Commissioners to estimate the amounts due in any case where they have reason to believe that an employer has failed to remit amounts deducted from his employees in any income tax month or has paid less than the amount due in any year of assessment. The amount estimated to be due then becomes collectible in the normal way and should, if enforcement becomes necessary, be referred to the Sheriffs/County Registrars. As it was noted in the course of audit

that annual estimates were no longer being referred to these enforcement agencies I sought the observations of the Accounting Officer.

He has informed me that it is evident that the enforcement capacity available for PAYE and PRSI must be committed in the first instance to monthly collection in order that Exchequer returns be safeguarded and that, when annual charges reach the enforcement stage, the more fruitful use of enforcement agencies is in the pursuit of declared balances rather than of estimated amounts because the outcome of enforcement action in relation to amounts estimated to be due is usually an influx of appeals and inquiries with consequent reduction in estimates rather than payment of tax. This leads to large scale withdrawal of cases from the enforcement agencies with a consequent undermining of credibility generally in Revenue debts referred for enforcement. The Accounting Officer stated, however, that the role of enforcement in relation to estimates is presently being examined in respect of all taxes but that it is open to question whether it is not counter productive to use the resources of the enforcement agencies in such cases as a lever to extract returns and accounts from recalcitrant employers. The Accounting Officer has also informed me that since my audit was carried out a certain volume of annual estimates had been referred for enforcement and the current position relating to the collection of estimated tax liabilities indicated that, of some £57 million PAYE and PRSI open for collection, £15 million had been referred to the enforcement agencies.

17. In the case of certain categories of employers who fail to remit PAYE and PRSI contributions deducted from their employees enforcement collection by the Revenue Solicitor or by other solicitors acting on behalf of the Revenue Commissioners rather than by Sheriffs/County Registrars is provided for. As it was noted in the course of audit that such enforcement action was not being implemented I sought the observations of the Accounting Officer. He informed me that at 8 July 1982 there were 18,264 cases designated for solicitor action on file of which 5,805 were live and 12,459 had been cancelled as registered employers but that departmental statistics did not indicate how many of those are in default of PAYE payments. He stated that due to lack of resources in the Office of the Revenue Solicitor only cases which qualified for High Court action were processed through that Office and it was the practice to refer suitable cases of this kind for enforcement as they arose. The volume of such cases in the hands of the Revenue Solicitor at June 1982 was 2,800 with a total PAYE/PRSI value of £8.1 million. The Accounting Officer also stated that the scope of the agreements with the two private firms of solicitors engaged on Revenue work did not permit of the scale of referral that would be required for the enforcement of charges relating to the lower courts. Improved arrangements had, however, been agreed with one firm and negotiations were in train with the other and it was anticipated that these arrangements, in conjunction with the recent increases in the monetary limits for action in the District and Circuit Courts, would allow for the comprehensive enforcement of all charges requiring court action. The Accounting Officer added that collection

schedules are now organised for the production of documents for issue to solicitors on the same basis as the established referral of warrants to Sheriffs and County Registrars.

18. In the course of audit it was noted that the Revenue Commissioners agreed not to pursue two preferential claims for unpaid taxes amounting to £696,000, (PAYE £371,000, PRSI £302,000, VAT £23,000) one due by a company in receivership and the other by a company in liquidation, until the preferential claims for outstanding salaries and wages due to the employees of the two companies had been satisfied. I inquired as to the circumstances in which this took place and I also asked if the outstanding taxes had since been paid or whether any shortfall had occurred.

Payment of Tax at District Tax Offices

19. Payment of tax is normally made to the Collector General at his Dublin office but there is provision for District Tax Offices to accept payments offered by taxpayers locally. Where payment is made locally the details should be recorded in the District Inspector's pass book and the amounts received forwarded to the Collector General without delay. During a local audit at a District Tax Office it was noted that the control over the recording and custody of cheques received and their transmission to the Collector General was inadequate in that some cheques were retained in filing cabinets, files and desks and had been so retained for long periods; some, which had already been forwarded to the Collector General, had not been recorded in the pass book as having been transmitted and some had been recorded twice in the pass book.

The Accounting Officer informed me that, although the District Inspector concerned had in July 1980 prescribed explicit procedures for the control of payments received in the district, an investigation carried out following my query had established that these procedures were not followed in a number of instances. The Accounting Officer has assured me, however, that instructions have now been issued to improve the procedures and to ensure adherence to them. He has also told me that discussions are taking place with the Superintending Inspector of Taxes with a view to having all amounts received at District Tax Offices transmitted promptly to the Collector General.

PAYE

20. The PAYE system is computerised and, as well as recording remittances received, indicates cases in which employers fail to make remittances. In the event of such failure, action to recover outstanding tax is initiated through the computerised system. This system incorporates a 'stop' facility which can have the effect of suspending the collection of outstanding tax. A general 'stop' suspends action indefinitely and a specific 'stop' suspends action for a particular tax period. On release of a stop normal collection procedures resume automatically. In the course of a review by my officers of stops

currently in force it was noted that some stops which had been put into effect as long ago as 1971, had not been released. As it appeared that failure to review the cases in which stops are in force could result in tax due remaining uncollected I inquired as to the adequacy of the procedures in operation for the control and review of stops.

The Accounting Officer informed me that the procedures for the control and review of stops in the Collector General's office had been considered adequate and that, while there had been delays in finalising cases, there did not appear to be risk of tax loss arising from any administrative defects in the procedures. The effectiveness of operational procedures in this area as well as others was, however, very much dependent on the staff resources available to implement and oversee them and in recent years there had been a distinct limitation on the availability of such resources in the office of the Collector General and in the offices of the Superintending Inspectors of Taxes and this was particularly so at present. He stated that the demands of current work and the achieving of Exchequer targets had to be the paramount consideration and from time to time there might be insufficient resources to carry out an immediate or exhaustive examination of all cases scheduled for attention. In those circumstances cases to be reviewed were selected on the basis of size and other characteristics which would indicate the most fruitful application of available resources.

The Accounting Officer explained that, although individual cases might be left aside for some time, unexamined stops are not lost sight of and continue to appear on review lists until they are released. Under present procedures lists of stopped cases are produced for examination twice a year and, in order that attention be directed to the older stops, items are specified for listing by reference to the date of the stop. Where examination reveals that the condition which required the use of the stop is no longer present the stop is lifted and collection routines are designed to reactivate pursuit of any collectible charges which may have lain dormant or any new charges which may have arisen while the stop was in force.

The Accounting Officer added that the input and release of stops in large numbers is a necessary feature of the operation of the Collector General's office but that most are released as a matter of routine arising from the normal collection process, with the twice yearly tax review lists being an important safeguard in bringing to light instances of stops remaining in force when charges have become free for collection.

The Accounting Officer also stated that the existing arrangements for the control and review of stops are being reviewed and it is thought that, notwithstanding limited resources, improvement of the present position can be achieved.

Value-Added Tax

21. The VAT system is also computerised. This system includes a masterfile record for each accountable person showing, inter alia, the amount of VAT, if any, due to be repaid and the amount actually

repaid. Repayments generally arise when the amount of VAT paid by an accountable person on his purchases exceeds the amount collected by him on his sales. Repayments are normally made by computer produced cheques but can, in certain circumstances, be made by manually produced cheques. In either case the masterfile record of the person concerned must be updated promptly to show that the repayment has been made.

In the course of a test examination carried out by my officers in July 1981 it was noted that manual repayment cheques issued on 6 March 1981 had not been recorded on the computer masterfile and also that twenty three cases were shown in the June 1981 computer listing of amounts due to be repaid even though the repayments had already been made manually. As such errors would be likely to lead to duplicate payments being made I sought the observations of the Accounting Officer on the adequacy of procedures in operation to ensure that the masterfiles are promptly updated when manual repayments are issued. He informed me that in these cases there had been an omission to enter on the VAT masterfile the details of the manually produced cheques but that, with a view to ensuring that no such lapse occurred in future, new procedures had been introduced to provide for improved supervision at all stages of repayment transactions. Despite all endeavours, however, it had not been found possible to completely eliminate incidents of omission to record manual repayments on the masterfile, notwithstanding the fact that staff had been constantly reminded of the requirements in this regard. The Accounting Officer stated that it was therefore imperative that an alternative procedure be devised and that this would be achieved in the context of the redesign of the VAT computer system scheduled for introduction in September 1982. He added that in the interim there had been a considerable tightening up in the matter of insistence on staff complying with current procedures. These require that the claim form supporting a manual repayment be endorsed to show that it has been deleted from the file of repayments due and they also provide for spot checking by supervisors and for periodic overall review of unpaid claims on the repayments file.

Collection of Health Contributions

22. The Collector General, as well as being responsible for the collection of health contributions through the PAYE system, is responsible for the collection of health contributions from the self employed other than farmers and from those with investment income only. Contributions payable by farmers are collectible by the Health Boards. All health contributions collected are paid over to the Department of Health.

Statistics furnished to me by the Collector General in January 1982 indicated that £6.45 million was outstanding in respect of contributions due for collection by him for the years 1971/72 to 1980/81. Of this amount £1.1 million related to the years up to 1978/79 when the flat rate scheme was in operation and £5.35 million related to the years

1979/80 and 1980/81 under the income related scheme. I inquired as to the steps being taken to recover the outstanding contributions. The Accounting Officer stated that the collection of health contributions must be viewed in the context of the collection of vastly greater amounts in taxation. The contribution under the flat rate scheme ranged from £7 to £21 over the years 1971/72 to 1978/79 and the maximum contribution in the case of the income related scheme was £55 in 1979/80 and £70 in 1980/81. The clerical resources applied to the collection of these relatively low amounts had necessarily been very limited and there was an absence of automated facilities to support any enforcement. Furthermore, a major consideration was that the referral of arrears of health contributions to the enforcement agencies would seriously overload those agencies and would divert them from the collection of much larger amounts in taxation. In the circumstances the practice generally was to issue demands and reminders for the amounts due each year but it had not been found possible to take the ultimate steps to enforce recovery of outstanding balances.

The Accounting Officer furnished a statement as at 5 April 1982 of the amounts collected for each contribution year and pointed out that when the figures for 1979/80 and 1980/81 are compared with the amounts outstanding for those years it is clear that an unsatisfactory position which had not been unforeseen has developed; this shows that while £4.4 million was collected for those years £5.35 million was still outstanding. He stated that the arrears are owed mainly by self-employed persons and that when the income related scheme was being launched the difficulties of collection were pointed out by the Revenue Commissioners. Since the flat rate scheme commenced the Department of Health had been furnished regularly with particulars of amounts paid and with details of the extent of the arrears and was informed that resources to enforce collection were not available. He also told me that, while it was not practicable to enforce collection of the comparatively small arrears owed by individuals in the flat rate scheme, strict enforcement on a selective basis would now be applied to the most serious cases of arrears in the income related scheme, particularly if there was also tax outstanding and that the administrative problems relating to this were at present being examined.

Vote 9.—Public Works and Buildings

Subhead F.1.—Maintenance and Supplies

Subhead H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores

23. It was noted that internal audit inspections carried out by the staff of the Office of Public Works at the Cork District Workshops between April 1978 and August 1981 indicated that there had been

continual failure to implement the prescribed stores control procedures. The latest report stated that no entries had been made in the register of consumable stores since 1978, that the plant registers had not been maintained, that the last entry in the day book which records daily receipts of goods had been made in December 1980 and that the issue of goods from stores and the receipt of goods into stores was not documented. Since maintenance of these records is essential to ensure that proper control is exercised over the custody and utilisation of stores, plant and equipment I asked the Accounting Officer for his observations.

He has informed me that the neglect of stores records at these workshops was caused by a staffing problem which for a time proved intractable and that, while remedial measures taken had restored the stores record system since August 1981, the staffing situation was not yet fully satisfactory. He also informed me that the stores record position would be carefully watched to ensure effective control in the future.

24. The internal audit report referred to in the previous paragraph also indicated that a pick-up truck had been hired continuously for a period of three years, approximately, while a similar unserviceable truck owned by the Commissioners of Public Works was located at the workshops during the same period.

I sought information from the Accounting Officer in December 1981 as to the precise period for which the truck was hired, the total hireage cost and whether the hiring was duly authorised. I also asked why the unserviceable truck was not repaired or disposed of and whether it would have been more economical to provide a replacement truck rather than incur hireage charges over such an extended period.

The Accounting Officer informed me that the truck had been on continuous hire from March 1979 to April 1982 and the total cost involved, £18,338, was formally approved by the Property Management Division. Efforts were made either to have the unserviceable truck repaired at a reasonable cost or a replacement obtained from the Central Engineering Workshops but no truck was available. Arrangements to procure a new truck through Post Office stores took longer than expected but on delivery of this truck the hireage ceased from May 1982. I was also informed that arrangements are being made to dispose of the unserviceable truck on the best terms possible.

Subhead G.2.—Arterial Drainage—Construction Works

Subhead G.3.—Arterial Drainage—Maintenance

25. It was noted from reports of internal audits carried out in August 1981 on the records maintained in connection with the Mauge Arterial Drainage Scheme that there was continual failure to operate the stores accounting system correctly and that earlier reports had indicated that this situation had existed for some time. The 1981 report stated that in 20 per cent of items checked there were discrepancies between the quantities shown in the stores records and the actual stocks on hands. The departmental files also indicated that

losses due to theft reported in the period May 1980 to March 1981 exceeded £1,000. I sought the observations of the Accounting Officer on the steps being taken to ensure effective control over materials and stores.

The Accounting Officer informed me that due to an industrial dispute the position of stores foreman on this scheme remained vacant for a period of eighteen months to July 1980 with consequent neglect of stores records procedures which was further aggravated by the failure of the assistants dealing with stores to perform their duties satisfactorily. Following the appointment of a stores foreman in July 1980, aided by re-assignment of staff and stores re-organisation, significant progress had been made and by June 1982 the situation was satisfactory. The Accounting Officer also stated that he considered the existing procedures to guard against theft to be as effective as considerations of economy would justify.

Subhead H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores

26. In the course of a local audit at the Central Engineering Workshops, carried out by my officers in March 1982, it was noted that an earth moving machine had been purchased in May 1980 at a total cost of £44,910 including VAT and that, since then, apart from a period of two months when it was used for training purposes, it had remained in store at the workshops. Since it appeared therefore that this machine was surplus to requirements when purchased I asked the Accounting Officer in April 1982 why it was purchased. Furthermore, as it was bought as one of a batch of five at a total cost of £208,000, approximately, I also inquired regarding the usage of the other four machines. In June 1982 the Accounting Officer informed me that the machine referred to was one of five required for maintenance of completed arterial drainage schemes and other work relating to ongoing schemes but that circumstances had dictated that work on two of the schemes for which they were intended could not start until July 1982. He stated that this was the reason the machine had had minimal usage since purchased, but that it had been dispatched to another scheme in May 1982 and had since recorded 270 hours of usage. He also informed me that the remaining four machines had usage ranging from 1,859 to 2,695 hours.

Special Works Suspense Account—Posts and Telegraphs

27. The specification relating to the contract for the construction of the Gorey Telephone Exchange in 1966 provided that the structure should be capable of supporting an upward extension at a later date.

However, when a contract for such an extension was awarded to another contractor in November 1979 it was discovered that the existing structure was not capable of supporting the proposed extension and remedial strengthening works, estimated to cost £110,000, became necessary. I inquired as to the actual cost of the remedial works and the action proposed in order to recover such costs from the

original contractor. I also inquired whether excess costs had been incurred on the contract for the extension of the premises because of delays caused by the execution of the remedial works.

The Accounting Officer has informed me that the extra expenditure incurred because of the roof defect at the existing exchange was £115,000. This included expenditure on the erection of an independent structure to support the extension as well as costs arising from delays caused to the builder who was awarded the contract for the extension. He also stated that the Commissioners of Public Works had asked the original contractor to accept responsibility for the extra costs arising from the defect in the roof but there had been no response to this request and the Commissioners were placing the matter in the hands of the Chief State Solicitor with a view to effecting recovery.

Vote 18.—Office of the Minister for the Public Service

Subhead D.—Central Data Processing Services

28. The Remuneration Division of the Department of the Public Service maintains an information system on the salary scales in operation throughout the Public Service. In October 1979 the Central Data Processing Services (CDPS) of the Department of the Public Service carried out a feasibility study with a view to establishing the most suitable method of improving the capability of the system. The report arising from this study recommended that the existing computerised system be replaced by one using the available equipment at CDPS, devoting some £17,000 worth of staff time to developing the system and purchasing a small amount of additional equipment and materials then estimated to cost £3,000. This recommendation was not implemented. However, in September 1980, following informal contact between the Remuneration Division and CDPS, it was agreed that an outline of a computerised information system would be developed as part of a mini-computer research project by CDPS but in April 1981 CDPS intimated that further development of the system would be impractical without an assurance that it would become operational. It was then decided that CDPS should complete the development of the system and that a mini-computer, on which to implement the system, should be acquired at a cost of about £20,000 and be located in the Remuneration Division. On 31 December 1981 £35,991 was paid from Subhead D for the mini-computer.

I asked the Accounting Officer for his observations on the acquisition of a system which was more expensive than that recommended in the CDPS feasibility study of October 1979.

Since the instructions issued by the Department of the Public Service to all departments state that before incurring expenditure on computer equipment it should be clearly established that the benefits arising from computerisation will justify the additional costs I have inquired regarding the failure in this case to follow such procedures.

The Accounting Officer has informed me that a computerised pay

scales system operated by the Department's Remuneration Division was first developed in 1974 and was run on the CDPS computer. However, difficulties arose in the operation of this system because pay was changing more rapidly and new and urgent requirements developed which the existing computerised system was not capable of handling. The recommendation made by CDPS in October 1979 to overcome these problems was not acceptable to the Remuneration Division which considered that the revised system proposed would not have been sufficiently quick in regard to access and the updating of information which are essential in the course of pay negotiations where even minor inaccuracies can have very costly consequences for the public service pay bill. Following further study by CDPS of the requirements of the Remuneration Division in conjunction with a study of systems development for mini-computers it was decided to implement a revised system involving the purchase of a separate mini-computer for the Remuneration Division. The Accounting Officer stated that quantifiable benefits arising from the introduction of the new system have amounted to an annual saving of £25,000 due to staff savings and a reduction in the time taken to research information and that the total cost of the system comprised £35,991 on equipment, £5,700 on implementation costs and an annual cost of £8,976 on maintenance, etc. Development costs, which have not been quantified, were absorbed by CDPS as part of its research expenditure.

The Accounting Officer also stated that the basic assessment of requirements and the evaluation of equipment had been completed in relation to this project before his Department issued the general instructions relating to the purchase of computer equipment by other departments.

Vote 24.—Garda Síochána

Vote 26.—Courts

Vote 27.—Land Registry and Registry of Deeds

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

29. Provision is made in these three votes for the purchase, rental and maintenance of computer and data preparation equipment and related supplies. In the year under review the Department of Justice placed contracts for the supply of computer equipment for use by the Garda Síochána, the Dublin Metropolitan District Court and the Land Registry. Subsequently, with the sanction of the Minister for Finance, the Department entered into leasing agreements with a merchant bank over a three-year period to finance a substantial part of the cost of all of the equipment. The leasing agreements were entered into following the submission of quotations by three merchant banks.

In reply to my inquiry, the Accounting Officer informed me that the expenditure covered by the leasing agreements will amount to £652,405, representing the cost of hardware and operating software. He stated that £770,833 will be repaid to the bank over the period of the agreements and that the total cost of purchasing the equipment as a result of obtaining part of the finance by leasing arrangement will include a further payment of 1 per cent of the value of the equipment at the end of the leasing period. The Accounting Officer also stated that the leasing agreements were decided on because immediate purchase was not practicable due to financial constraints. Additionally, in the case of the Garda Síochána it was essential that the equipment be supplied as early as possible and, in the case of the Dublin Metropolitan District Court and the Land Registry, major benefits, including substantial economies which will more than offset the total costs, would be obtained from the installation of the equipment at the earliest possible date.

Vote 26.—Courts

Subhead D.—Appropriations in Aid

30. Miscellaneous receipts accounted for as Appropriations in Aid of this Vote include fees and costs recoverable by the Office of the General Solicitor for Minors and Wards of Court from the estates of Minors and Wards of Court. In the course of audit it was noted that in many cases recovery of these costs and fees had not been effected for a number of years and I inquired as to the reasons for the delay.

Vote 29.—Environment

Motor Vehicle Duties

31. A test examination of revenue from motor vehicle duties, etc., was carried out with satisfactory results. The gross proceeds for the years 1981 and 1980 were:—

	1981	1980
	£	£
Motor tax and Driving licence fees	36,125,424	22,305,692
State-owned vehicles	460,268	712,928
Fines collected by the Department of Justice	3,391,680	2,268,895
Public Service Vehicle fees	120,642	124,262
	<hr/>	<hr/>
	£40,098,014	£25,411,777
	<hr/>	<hr/>

£39,845,000 was paid into the Exchequer during the year leaving a balance of £520,926 compared with £267,912 at the end of the previous year. Driving test fees are appropriated in aid of the Vote (Subhead W).

The motor tax transactions of the 29 licensing authorities are subject to examination by Local Government auditors whose reports are made available to me. I was informed in July 1982 that at 31 December 1981 all accounts for the years up to and including 1979 had been audited and that 22 accounts for 1980 had not yet been audited.

Vote 30.—Office of the Minister for Education

Payable Orders outstanding at 31 December 1981

32. Reference was made 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 1981 in respect of Votes 30 to 32 and I am therefore unable to satisfy myself as to the accuracy of the balances to be surrendered on these Votes.

Subhead G.3.—Grant-in-Aid Fund for Youth and Sports Organisations

33. The amount provided under this subhead is paid into the Grant-in-Aid Fund for Youth and Sports Organisations. The Fund is administered by the Department of Education and the account of the Fund which is appended to the Appropriation Account is subject to audit by me. In the course of audit it was noted that in 1979 the Department of Education agreed that the Fund should contribute to the cost of development works to be carried out at Morton Stadium, Santry, Co. Dublin, which was owned by an athletic club. The Department undertook to arrange the development works and a tender in the sum of £284,615 for the laying of an athletic track and ancillary works at the stadium was accepted on 7 December 1979. Subsequently, a further quotation dated 14 December 1979 in the sum of £180,400 for additional works at the stadium to be carried out by the same contractor was accepted.

The total cost of the development works, including the work carried out by this contractor, was to be shared equally between Dublin Corporation, Dublin County Council and the Department of Education, the Department having agreed to pay the total cost and recover from the other parties. By May 1982 the total cost of the development works at the stadium was approximately £600,000 including £570,000 in respect of the main contract.

I inquired whether the approval of the Government Contracts

Committee was obtained prior to the original tender being accepted, whether a formal contract was entered into with the main contractor and why all of the works carried out by him were not put out to tender in the first instance. I also inquired as to the departmental procedures for the examination and certification of the claims for progress payments submitted by the main contractor and whether a final account had been received from him.

In addition I asked whether the sanction of the Department of Finance was obtained for the Department's participation in the project, whether a formal agreement on cost sharing was entered into with Dublin Corporation and Dublin County Council and whether any moneys were due to be recovered from them.

Vote 33.—Vocational Education

Subhead A.—Annual Grants to Vocational Education Committees

34. The provision made in this subhead is based on estimates furnished by Vocational Education Committees (VECs) and payments made to the Committees represent the full amount of such estimates as approved by the Department. Variations between estimates and actual expenditure, ascertained when annual accounts certified by the Chief Executive Officers are received in the Department, are taken into account in determining the amount of subsequent payments to be made to the Committees. The Committees' annual accounts are subject to audit by Local Government Auditors whose reports are made available to me.

In the course of audit it was noted that a Local Government Auditor in an audit report on the accounts of a VEC for the years 1974 to 1978 drew attention to the fact that the Committee's teaching staff levels during that period were substantially in excess of the levels approved by the Department under Section 23 of the Vocational Education Act, 1930 and he estimated the resultant excess expenditure on pay to be of the order of £200,000 for the school years 1974/75 to 1978/79. An examination carried out at the request of the Department of Education following this report revealed further excess expenditure by this VEC in the school years 1979/80 and 1980/81. I inquired as to the circumstances which gave rise to the excess expenditure by this Committee and the amount of the excess for each of the school years 1974/75 to 1980/81. I also asked whether excess expenditure had been incurred by any other VECs, the amount of the excess in each case and whether the covering sanction of the Department was given for this expenditure.

In addition I inquired regarding the failure of the departmental procedures to detect excess payments of this nature prior to the receipt of the Local Government Auditors' reports. The Accounting Officer has informed me that the allocation of teaching staff resources approved by the Department annually for VEC schemes is provisional to the extent that, on appeal, the Department may be prepared to authorise a greater allocation where it is satisfied from a review of the

information made available that exceptional circumstances exist which would justify an increase. Allocations are given in wholetime equivalent units enabling a Committee to employ wholetime or part-time personnel according as best suits its needs and provisional allocations may be revised subsequently on appeal by VECs but the Department is not favourably disposed to accede retrospectively except in exceptional circumstances. He stated that it is the responsibility of the VEC and its Chief Executive Officer to ensure that the teacher staffing does not exceed the level authorised by the Department and that it is the function of the Local Government Auditor to report on any irregularity in this regard. The Accounting Officer also stated that following the report of the Local Government Auditor the Department of Education inquired into the matter and, having considered the explanations provided by the Chief Executive Officer, decided not to withhold the requested covering sanction for the appointment of the extra teachers.

The Accounting Officer added that he was unable to deal with my queries regarding the school years 1979/80 and 1980/81 because the Local Government Auditor's reports covering those years had not been received.

The Accounting Officer has provided me with the following information on staffing in excess of the authorised limits which may have occurred in VECs other than the one referred to:—

School Year	Number of VECs	Wholetime Equivalent Teachers in excess of numbers authorised
1977/78	1	6.1
1978/79	2	19.9
1979/80	3	55.9
1980/81	8	64.0

The Department was not in a position to state what excess payments may have been involved for those years as the Local Government Auditors had not yet furnished their reports to the Department.

As the annual accounts of VECs are statutorily required to be furnished to the Department of Education within four weeks after the close of the financial year I asked the Accounting Officer what departmental procedures are in operation to examine these accounts which might reveal at that stage whether excess expenditure had been incurred as a result of employing more than the authorised number of teachers.

He informed me that the procedures in operation to examine the annual accounts of VECs involve ascertaining whether the accounts disclose in effect that expenditure was incurred in excess of that sanctioned by the Department in the relevant annual financial scheme and, if such over-expenditure was incurred, what explanation is offered by the VEC. He stated that, while this might reveal whether expenditure in respect of wholetime teacher equivalent units exceeded that authorised, it would not necessarily do so because salary costs are very significantly variable in relation to what proportion of the

tion of the authorised staffing is employed on a part-time rather than on a wholetime basis.

The Accounting Officer added that the procedures as applied to the accounts of the VEC in question when they were received did not disclose expenditure in excess of that sanctioned in the annual financial scheme.

Subhead H.1.—Regional Technical Colleges—Running Costs

35. There are nine Regional Technical Colleges and control over them is exercised by the Vocational Education Committees in whose areas they are situated. The full running costs of the Colleges are met by payments to the Committees from this Subhead and the Colleges' accounts are also subject to audit by Local Government Auditors whose reports are made available to me. In the course of a report covering the three-year period ended 31 December 1979 a Local Government Auditor referred to a number of internal control weaknesses encountered by him in relation to one of the Colleges established in 1970. He stated that net tuition fees received could not be reconciled with the numbers of students recorded on the class registers, that it was not possible to establish that all sums due to the Committee in respect of the use of the College premises for authorised extra-curricular activities had been claimed, that College equipment was used by members of the staff for their own private purposes without the Committee's prior approval and without an appropriate charge being made, that annual stocktaking was not effectively carried out, that a complete stocktaking had not been carried out in the College since it opened and that equipment purchases for the College were not recorded in the stock books. I inquired as to the action taken by the Department to eliminate these deficiencies and improve financial control.

The Accounting Officer has informed me that net tuition fees were reconciled with the College course enrolment records for the school year 1980/81, that a weekly system of reconciling tuition fees had now been introduced and that a register recording the use of College premises by outside organisations had been kept up to date since the commencement of the school year 1980/81, the charge for the facilities being recorded and the amount due being claimed immediately. He also stated that the equipment referred to was used by two College lecturers to carry out tests on behalf of two local authorities and that fees which had been charged by them for the service had since been paid to the Committee's account. Stocktaking for the school year 1980/81 had been completed in all departments of the College with the exception of the library where it was expected that stocktaking would be completed by June 1982 and appropriate arrangements were being made for recording in the College stock books all equipment purchases since the opening of the College in 1970, this work to be completed by 31 August 1982.

I have further inquired whether any action is proposed in regard to the reconciliation of tuition fees and the collection of amounts due for the use of the College premises for the years prior to 1980/81.

Subhead 1 (3)—Appropriations in Aid—Receipts from the European Social Fund

36. The European Social Fund provides Community aid towards the cost of training courses for workers undertaken by VECs. The cost of the courses is met by grants paid to the Committees from the Vote and sums received from the Social Fund are brought to account as Appropriations in Aid. The Department of Labour is the Irish agency responsible for the transmission of aid applications to the European Commission.

It was noted in the course of audit that an application for aid based on projected expenditure of £1,992,000 to be incurred by VECs on off-the-job vocational training in the period 1 September 1977 to 31 August 1979, was submitted to the Department of Labour in September 1977 for transmission to the European Commission. In March 1978 aid up to a maximum of £996,000 was approved by the Commission, to be adjusted to 50 per cent. of actual expenditure when determined. It was also noted that a claim showing actual expenditure of £1,809,298 was transmitted to the Commission in February 1981 but that in compiling this claim the Department of Education had omitted amounts totalling £67,797 certified as having been expended by three VECs under the heading "cost of ensuring an income to trainees". Fund aid of £904,649 based on the claim submitted was approved by the Commission. As the exclusion of the £67,797 resulted in a loss of aid of £33,898 I inquired as to what action was being taken to recover this sum.

It was also noted that one of these three VECs did not furnish any return of expenditure for the period 1 January to 31 August 1979, and that a further two had apparently omitted expenditure under the heading "cost of ensuring an income to trainees" from their returns for the period 1 January to 31 December 1978. I therefore asked whether further expenditure eligible for aid was incurred by these three VECs for the periods stated, the amounts involved and whether it was proposed to seek recovery from the Fund.

I also inquired generally regarding the procedures in operation to ensure that all eligible expenditure incurred by VECs is included in the relevant claims for Social Fund aid.

37. It was also noted that another application for Fund aid of £215,674 was submitted to the European Commission in October 1978. This represented 55 per cent. of estimated expenditure of £392,134 to be incurred by VECs on courses of training for unemployed and underemployed young persons in the period 1 September 1978 to 31 August 1979 in respect of 727 participants. On 6 December 1978 the Commission was notified through the Department of Labour that the amount of aid sought was being reduced to £58,080 being 55 per cent. of a revised estimate of £105,600 in respect of 194 participants and on 20 December 1978 the Commission approved aid up to a maximum of £58,080. On 6 February 1981 the Commission was informed that actual expenditure amounted to £377,425 in respect of 367 participants. As the maximum amount of aid payable by the

Commission had already been fixed on the basis of estimated expenditure of £105,600 no aid was paid in respect of £271,825 of the expenditure actually incurred. The amount of aid related to this expenditure would have been £149,504. I have inquired as to the reason for the reduction in the estimated expenditure from £392,134 to £105,600 and the wide variation between the revised estimate and the actual expenditure of £377,425.

Vote 38.—Forestry

Subhead C.2.—Forest Development and Management

38. The charge to this subhead includes £15,000 compensation paid in an out-of-court settlement of a claim made in 1979 in respect of an injury alleged to have been suffered by an employee of the Department while operating a chain saw in a State Forest in 1976. The departmental file indicated that Counsel stated that his defence of the action was adversely affected by the failure of the Department to furnish information which he requested regarding the condition of the chain saw which caused the accident, and failure to furnish proofs of evidence of other forestry staff. I have sought the observations of the Accounting Officer.

Subhead C.5.—Provision in relation to formation of Chipboard Products Ltd.

39. In November, 1980 the Government approved proposals for State participation with private individuals in the formation of a company (Chipboard Products Ltd.) to take over the assets of Chipboard Ltd. (in receivership) and for the provision to the company of a total of £1 million from voted moneys, viz, £534,000 in the form of share capital and £466,000 by way of loan. The sum of £1 million was issued from the Vote in 1981 and charged to Subhead C.5. As security for the repayment of the loan the Minister for Fisheries and Forestry obtained a charge over certain assets of the new company and repayment is due to commence on 31 July 1984.

The Government has also agreed to provide grants up to a limit of £1,012,000 over a period of three years towards the cost of financing the Company's capital investment programme and the Minister for Finance has guaranteed, under the State Guarantees Act 1954, a loan of £400,000 obtained by the company from a commercial bank.

Vote 40.—Agriculture

Subhead C.2.—Bovine Tuberculosis Eradication

Subhead C.3.—Brucellosis Eradication

40. The expenditure under Subhead C.2.—Bovine Tuberculosis Eradication is made up as follows:—

	£
Compensation for Reactors	3,569,820
Fees to Veterinary Surgeons	6,991,058
Tuberculin Supplies	594,928
Tags	447,759
Travelling, etc., expenses	844,306
Miscellaneous	243,223
	<hr/>
	£12,691,094

The gross cost of the Bovine Tuberculosis Eradication (BTE) Scheme (excluding payments from the Hardship Fund) since its inception in September 1954, to 31 December 1981, was £158,143,093, of which £49,254,791 represents fees paid to Veterinary Surgeons. A total of £38,289,751 was realised from the sale of reactors for slaughter from the inception of the scheme up to August 1976 when the scheme was changed to provide that herdowners themselves would dispose of reactors and be paid compensation from the Vote.

The expenditure under Subhead C.3.—Brucellosis Eradication is made up as follows:—

	£
Compensation for Reactors	6,120,735
Fees to Veterinary Surgeons	3,298,704
Supplies of Vaccine	86,795
Purchase of Laboratory Equipment and Supplies, etc.	1,476,894
Construction of Brucellosis Laboratory in Cork	905,105
Travelling, etc., expenses	790,636
	<hr/>
	£12,678,869

The gross cost of the Brucellosis Eradication Scheme (excluding payments from the Hardship Fund) from its introduction in 1964 to 31 December 1981 amounted to £82,467,819 of which £11,919,013 represents fees paid to Veterinary Surgeons. A total of £13,543,233 was realised from the sale of reactors for slaughter from the inception of the scheme up to August 1976 when the arrangements were changed to provide, as in the case of the BTE Scheme, for the disposal of reactors by herdowners and the payment of compensation from the Vote.

In addition to the expenditure from Subheads C.2. and C.3. further expenditure relating to the BTE and Brucellosis eradication schemes arises on Subhead C.5. This subhead provides for the payment of a grant-in-aid to the Bovine Tuberculosis and Brucellosis Eradication Schemes Hardship Fund established in 1976 to provide assistance to herdowners who experienced hardship arising out of the operation of the schemes because of the high incidence of reactors in their herds. Up to 31 December 1981 the total amount paid into the fund by way of grant-in-aid was £4,600,000. Payments to herdowners from the fund up to that date amounted to £4,484,470. An account of the fund is appended to the Appropriation Account.

In 1979 it was decided that contributions should be paid by farmers towards the cost of eradicating bovine disease and provision was made under the Bovine Diseases (Levies) Act, 1979 for such contributions to be paid from 1 September 1979 by way of levies on milk, beef and cattle exports. Including £1,900,552 received in 1981, the amount realised from these levies was £14,763,073 which has been accounted for as Appropriations in Aid. The rates of levy were reduced to nil with effect from 1 February 1981.

Since 1979 the EEC has contributed £3,625,759 towards the cost of eradicating Bovine Tuberculosis and Brucellosis and these moneys have also been accounted for as Appropriations in Aid.

41. The expenditure of £905,105 referred to in Paragraph 40 on the construction of a brucellosis testing laboratory in Cork would normally fall to be met from Vote 9.—Public Works and Buildings—and arrangements for the placing of the contract and supervision of the work would be the responsibility of the Commissioners of Public Works. Because the building was required as a matter of urgency the Government, in November 1979, approved a proposal that the arrangements for its construction be made directly by the Department of Agriculture. As it appeared that no provision had been made in the Agriculture Vote for this capital expenditure I asked the Accounting Officer whether he was satisfied that it came within the ambit of that Vote.

He has informed me that permission for the Department of Agriculture to make the arrangements for the erection of the laboratory and to charge the expenditure to Subhead C.3. of the Vote for Agriculture was received from the Minister for Finance and that, as there was no capital provision in the subhead, the sanction of the Minister for Finance meant that the expenditure had to be treated as current expenditure. He stated that he was satisfied that the charge was within the ambit of the Vote for Agriculture since it was an expense in connection with a service provided by that Department.

The Accounting Officer explained that the building arrangements were handled by the Department of Agriculture rather than by the Office of Public Works because, following the decision to bring Cork and other southern counties in the non-compulsory area into the brucellosis clearance area, it became necessary to have the buildings ready for occupation in the shortest possible time and this could best be achieved by using industrialised construction techniques and the engineering expertise available within the Department.

Subhead M.4.—Market Intervention—Incidental Expenses

Subhead N.—Appropriations in Aid

42. The charge to Subhead M.4. is made up as follows:—

	£
Handling, freezing and storage, etc.	8,947,108
Transport	662,770
Deboning allowances	3,269,916
Financial charges	10,979,258
	<hr/>
	£23,859,052

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.	7,166,348
Transport	(3,678)
Deboning allowances	3,660,799
Financial charges	8,594,295
	<hr/>
	£19,417,764

While the charge to Subhead M.4. consists of actual payments made at the rates negotiated by the Department, the EEC contributions towards the costs incurred are made at standard rates determined by the Commission for all Member States. At 31 December 1981, the total expenditure met by the Department exceeded the amount received from the Commission by £21,407,464. The corresponding figure at 31 December 1980, was £16,966,176.

Recovery of Overpayments

43. In the course of a test examination of departmental records relating to remittances received, a significant number of refunds of overpayments and of duplicate payments were noted. Those which came to light related to payments under the Farm Modernisation Scheme, payments to Veterinary Surgeons, Salary payments, etc., and ranged from £72 to £3,317. As the documentation relating to these payments bore evidence of having been subjected to departmental check before payment was made, I communicated with the Accounting Officer regarding the effectiveness of the internal control procedures in operation in the Department. He has furnished me with details which show that sixteen overpayments to which I drew attention were attributable to a variety of factors such as duplicate certification of claims, clerical errors, etc.

The Accounting Officer also stated that in operating schemes such as those involved in most of these cases, with very large numbers of payments of varying amounts, it was inevitable that there would be occasional human errors or failures to observe procedures in all respects. He added that the decentralisation of administration of some schemes also tends to make payments systems more susceptible to error. He assured me that steps had been taken to tighten up on the observance of procedures and to rectify any weaknesses.

Vote 43.—Trade, Commerce and Tourism

Transfer of industry functions to the Department of Energy

44. By Statutory Orders made in August 1981 the industry functions of the Department of Industry, Commerce and Tourism were transferred to the Department of Energy and the titles of the Department of Industry, Commerce and Tourism and the Department of Energy were altered to Trade, Commerce and Tourism and Industry and Energy, respectively.

The estimates of the two Departments, which were prepared before the transfer of functions, were passed by Dáil Éireann in July 1981 but the 1981 Appropriation Act, passed in December 1981, defined the ambit of the two votes in accordance with the revised function of the two Departments. (Vote 43, Trade, Commerce and Tourism and Vote 52, Industry and Energy)

However, expenditure on industry functions continued to be charged to Vote 43 after the transfer date and the 1981 Appropriation Account for this Vote includes such expenditure to the extent to which moneys were originally provided in the Estimate as passed in July 1981. Additional moneys required to meet expenditure in excess of the amounts originally provided in Vote 43 for some industry functions were provided by way of Supplementary Estimate under Vote 52. The result is that the total charge to each Vote in respect of industry functions is not in line with the periods determined by the transfer date.

Subhead T.1.—Irish Film Board—Administration Expenses (Grant-in-Aid)

Subhead T.2.—Irish Film Board—Capital Expenditure (Grant-in-Aid)

45. The Irish Film Board was established on 14 August 1981 by Statutory Order made under Section 2 of the Irish Film Board Act, 1980. The Board's general functions include the provision of assistance and encouragement in the making of films in the State and the development of a film-making industry. The Act provides that grants may be paid to the Board out of moneys provided by the Oireachtas and that the Board may invest in, or make loans or grants towards the cost of making films wholly or partly in the State. The Board may also guarantee the due repayment of the principal of any moneys borrowed for the making of a film wholly or partly in the State and the payment

of interest on such moneys. Grants totalling £110,750 were paid to the Board in 1981. The accounts of the Board are subject to audit by me and the first accounts will cover the period to 31 December 1982.

Vote 44.—Transport

Subhead O.—Regional/Local Airports

46. In April 1981 the Government approved proposals for the construction of an airport near Charlestown, Co. Mayo. Construction of the airport was to be undertaken by a company, the Connaught Airport Development Company Limited, set up for this purpose and for the purpose of operating the airport. In August 1981 the Minister for Transport entered into an agreement with the company to provide a grant for the construction of the airport in the sum of £8 million or 100 per cent of the actual construction costs, whichever is the lesser. The grant is to be paid in instalments, as agreed from time to time by the Minister, until such time as the full grant is paid. The Minister may, with the consent of the Minister for Finance, stop payment of the grant, revoke, cancel or abate the grant if the company is in breach of the conditions of the agreement, winds up, if a receiver is appointed or if the company should, without the consent of the Minister, cease to carry out the undertaking. Otherwise the agreement will terminate upon repayment in full of the grant, or with the written agreement of the Minister given with the consent of the Minister for Finance.

During the year under review a total of £2,250,000 was paid to the company under the following heads—

	£
Recoupment of purchase cost of site	130,000
Earth moving contract	1,749,812
Insurance	10,000
Site Boring	5,429
Pre-Agreement Expenditure—Access Roads etc. ...	354,759
	<hr/>
	£2,250,000

Vote 45.—Posts and Telegraphs

47. Reference was made in paragraph 38 of the previous report to the Government decision to establish two State Companies to manage the postal and telecommunications services and to the establishment in 1979 of two Interim Boards to effect a smooth handover from the Department to the new companies. The expenses of these Boards have been met from various subheads of this Vote and are analysed as follows:—

	Vote Subhead	An Bord Telecom		An Bord Poist	
		1981	Total to 31 December 1981	1981	Total to 31 December 1981
		£	£	£	£
Board Fees and Salaries	A	92,537	137,271	66,393	86,504
Travel and Miscel- laneous expenses	B	178,364	244,907	40,132	58,626
Accommo- dation*	C	547,313	745,132	—	—
Purchase of Vehicles	F	—	9,370	11,385	11,385
Consultants' Fees	K2	123,306	130,306	19,124	34,946
	£	941,520	1,266,986	137,034	191,461

*Receipts from the sub-letting of accommodation leased by the Department for occupation by An Bord Telecom amounted to £87,174 (see Paragraph 48).

Legislation was introduced in Dáil Éireann in May 1982 to put the Interim Boards on a statutory footing and to provide for the setting up of the two State Companies.

Subhead C.—Accommodation and Building Charges

48. With effect from 1 January 1980, approximately 25,000 square feet of accommodation in a Dublin office building was leased for a period of thirty five years as a headquarters for an Bord Telecom at an annual rental of £141,108, exclusive of rates, insurance and servicing charges, with the period to 31 March 1980 being rent free. Prior to leasing, the Board was made aware of strong reservations which

were expressed by both the Department of Posts and Telegraphs and the Office of Public Works as to the suitability of the property as office accommodation. The Board was informed that alternative accommodation, which the Department thought would be suitable in the short term, was available and also that the Department had previously considered renting accommodation in this building but had decided against doing so on the basis of professional advice. Nevertheless, the Board requested the Department to proceed with the leasing of the building.

In September 1980 the Department agreed to the fitting out of approximately 15,000 square feet of the leased accommodation at an estimated cost of £198,500 despite the cost being considered very high by normal standards and the fact that the officer in charge of the accommodation branch considered that about £80,000 of the total fitting out expenditure arose from the basic deficiencies in the building.

The total expenditure incurred up to 31 December 1981 on the provision of this accommodation was £745,132 comprising rent, rates, etc. £415,885, fitting out and adaptation works £255,655 and furnishings £73,592.

The remaining 10,000 square feet approximately of the leased accommodation, which was not required in the short term, was sublet at an annual rental of £56,000, exclusive of rates and service charges, and £87,174 was received up to 31 December 1981 in respect of this subletting. (see paragraph 47).

It is understood that only nine permanent staff members were accommodated in the building at May 1982.

I have asked the Accounting Officer:—

- (1) why the 35 year lease was entered into in view of the strong reservations of both the Department and the Office of Public Works with regard to the suitability of the building as office accommodation and in view of the availability of alternative accommodation at that time, and
- (2) why the fitting out of approximately 15,000 square feet was proceeded with when arrangements for the transfer of the departmental staff to the building had not been made.

I also requested information on the number of staff it was originally proposed to transfer to the building and the expected date for full occupation of the building.

49. Reference was made in paragraph 39 of the previous report to professional fees and expenses amounting to £624,338 incurred on the original design and planning work relating to 21 telephone exchange building projects which had subsequently to be replanned due mainly to a change over to digital equipment for which smaller buildings are required. As stated in a note to the 1981 Appropriation Account a further sum of £662,812 in respect of fees and expenses was paid in 1981. This comprised £47,470 for 5 of the exchanges referred to in the previous report and £615,342 for a further 11 exchanges.

Subhead F.—Engineering Stores and Equipment

50. In October 1979 a contract in the sum of £1,002,883 (sterling) was entered into with a British firm for the supply, installation and testing of a new parcel sorting system and the carrying out of ancillary work at the Central Sorting Office to replace the existing parcel sorting equipment which was badly run down. Under the terms of the contract the work was to commence on 2 January 1980 and to be completed by 1 April 1981. The contract also provided for payment of 80 per cent of the contract price of the equipment on delivery to the Central Sorting Office and a further 10 per cent after the whole of the work was found to operate satisfactorily for one month.

As the project proceeded the Department experienced difficulty in getting the agreement of the staff for the operation of the new equipment and, after some delay, it was decided that the contractor should, nevertheless, continue with the manufacture of the equipment and arrange for its storage in England. Since delivery and installation of the equipment was therefore suspended due to circumstances outside the control of the contractor it was agreed to pay 90 per cent of the cost following satisfactory inspection of the completed equipment at the Contractor's premises by the British Postal Consultancy Service who were acting as consultants for the project.

Mainly because of the delays caused by the staffing problems extra costs amounting to £186,043 had been incurred up to 31 December 1981, including price variations £141,482, storage costs £26,965 and redeployment of the contractor's work force £12,354. Furthermore, savings of £120,000 per annum which had been expected to accrue from the installation of the new equipment have not been realised. I have asked the Accounting Officer when the contract is expected to be completed and whether he is satisfied with the arrangements for the storage of the equipment in the meantime.

Telephone Capital—Advances from Irish Telecommunications Investments Limited

51. Up to 31 December 1980 Telephone capital expenditure was funded in total by way of repayable advances from the Exchequer. These advances, which amounted to £557,216,858 at 31 December 1980, are accounted for through the Post Office Telegraphs (Telephonic System) Receipts and Payments Account which is appended to the annual Appropriation Account and is certified by me.

In April 1981 the Minister for Posts and Telegraphs set up a company, Irish Telecommunications Investments Ltd., to provide funds for telecommunications development. The company acquires the necessary funds by means of borrowing or through sale and leaseback arrangements in respect of telecommunications assets transferred to it by the Minister for Posts and Telegraphs. The Irish Telecommunications Investments Ltd. Act 1981, empowered the Minister for Finance to guarantee borrowing and leasing arrangements by the company.

As shown in the 1981 Receipts and Payments Account, in addition to £130 million received from the Exchequer, a sum of £92 million

was received from the company during the year and a note to the account indicates that this amount was received in respect of the transfer of assets to the company.

I have sought information from the Accounting Officer regarding

- (i) the assets transferred to the company
- (ii) the terms and conditions of all sale and leaseback agreements relating to the assets transferred and
- (iii) whether all the necessary legal formalities have been completed.

Stores

52. A test examination of the store accounts was carried out with satisfactory results. In addition to the engineering stores shown in Appendix 11 as valued at £29,904,452 at 31 December 1981, engineering stores to the value of £14,337 were held on behalf of other government departments. Stores, other than engineering stores, were valued at £4,827,343 including £2,329,738 in respect of stores held for other government departments.

Including works in progress at 31 December 1981 the expenditure on manufacturing jobs in the factory during the year amounted to £224,629, expenditure on repair work (other than repairs to mechanical transport) to £1,002,489 and expenditure on mechanical transport repairs to £109,415.

Revenue

53. A test examination of the accounts of postal, telegraph and telephone services was carried out, and subject to my observations in paragraphs 54 to 58 I am satisfied with the results. The net yield of revenue for the years 1981 and 1980 is shown in the following statement:—

	1981	1980
	£	£
Postal Service	66,448,550	51,416,426
Telegraph Service	13,172,858	10,227,406
Telephone Service	200,554,421	138,795,772
	£280,175,829	£200,439,604

The telegraph and telephone revenue figures for 1980 included £6 million and £36 million, respectively, which, due to the postal strike, were not collected in 1979. £282 million was paid into the Exchequer during 1981 leaving a debit balance of £1,821,409 at 31 December 1981.

Sums amounting to £49,063 due for telephone services and £30,269

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 1981 £25.3 million was due from telephone subscribers including £3.0 million in respect of overdue accounts for ceased or disconnected lines.

Telephone Billing System

54. The total value of telephone accounts issued in 1981, apart from arrears, was £181m. comprising £43m. for rental, £107m. for metered calls and £31m. for operator assisted calls. The telephone billing and accounts system is computerised.

Following a report by my officers on an examination carried out by them in 1981 which indicated some deficiencies in the system, the Accounting Officer informed me by way of general comment that his department had been conscious for some time of the need to improve the telephone billing system in a number of respects. However, the primary concern for the last few years had been to bring the collection of revenue up to date following successive strikes in 1978, 1979 and 1981 which seriously disrupted the billing system and, apart from causing delays in the issue of accounts, gave rise to an unprecedented volume of enquiries, correspondence and disputes about bills. Even with the exceptional steps taken to deal with these, it was only recently that the system had been brought reasonably up to date. He pointed out that any fundamental change in the billing system could not be made while the billing was seriously in arrears but that, in anticipation of the billing being brought up to date, steps had been taken to identify the changes necessary in the existing arrangements which, apart from other considerations, no longer fully met requirements because of the sharp growth in the number of subscribers in recent years. He also stated that action was being taken in two ways to deal with the matter. The first step envisaged was to speed up the issue of accounts without revising basically the existing system and he expected this to be achieved by the September quarter 1982. The second, consisting of an examination of the changes required to meet medium and long term needs and to take advantage of technological developments would, however, take time but the Accounting Officer was confident that the action being taken would have the desired results and enable the deficiencies to which I drew attention to be remedied insofar as that was possible.

Particular matters to which the Accounting Officer's attention was drawn in the report are referred to in the following paragraphs.

55. Details of operator assisted trunk calls are recorded manually on call charge cards at the time the calls are made. The average number of cards completed by operators is approximately 9 million per quarter. These cards are sent to the General Post Office from where, after preliminary processing, they are transferred to the computer centre where they are recorded on computer file. The charge for operator assisted trunk calls on each subscriber's telephone bill is derived from this file.

It appeared that the procedures in operation for the preparation and processing of charge cards were not adequate to ensure that all operator assisted trunk calls were properly charged for. The Accounting Officer stated that, although supervisors carry out visual checks to ensure that cards are correctly prepared for all calls handled and follow up any failures detected, it was not possible to check that a card was prepared for every operator assisted trunk call or that every card was prepared correctly. He also stated that the possibility of reintroducing further test checks by supervisors of card preparation was being pursued actively in discussions with staff representatives.

56. At the time of audit a change was being made in the type of charge cards used for recording operator assisted trunk calls; cards processed by mark sensing equipment were being replaced by cards processed by optical character recognition (OCR) equipment. The change was necessary because of the unreliability of the old equipment which was regarded as being partly responsible for 10 per cent of the cards being rejected by the computer at the initial input stage. When cards are rejected they must be visually examined, corrected and resubmitted. With the introduction of the OCR equipment it was envisaged that there would be a substantial reduction in the rejection level. This, however, did not materialise, the level of rejection during the changeover being at times of the order of 15 per cent. It is apparent that such a high level of rejection, amounting to more than one million rejected cards per quarter, can have serious financial implications, particularly in relation to the cost of staff overtime and delays in the issue of telephone bills.

The Accounting Officer explained that the high volume of rejections was due to the sensitivity of the OCR equipment and the problems telephone operators had in adapting to the requirements of the new card. He stated that there had, however, been a marked reduction in the number of rejected cards as a result of measures taken subsequent to changeover, particularly in staff retraining and in the continuous monitoring of problem areas.

I understand that the changeover to the use of OCR cards has been fully implemented but that the rate of rejection on initial input to the computer is currently running at approximately 11 per cent.

57. Subscribers' queries on their telephone accounts generally relate to charges for metered calls, operator assisted trunk calls and rentals. If on investigation queries are found to be justified, adjustment forms for the appropriate amounts are prepared and authorised. The data on the adjustment forms is then transcribed on to cards which are sent for processing and entry to the computer file where the amounts are credited to the subscribers' accounts.

It was noted that security in relation to the custody of unused adjustment cards was inadequate and that there was no formal procedure for ensuring that all adjustment cards were properly authorised. It appeared therefore that unauthorised adjustments could be made to subscribers' accounts and could escape detection.

The Accounting Officer informed me that, after I drew attention to

this weakness, procedures were changed to ensure that unused adjustment cards are now held by supervisory staff for issue as required, that evidence of authorisation is recorded on the cards and that spot checks are undertaken at monthly intervals by supervisory staff to ensure the validity of any rebates granted.

58. It was noted that the computerised system does not provide for the automatic identification of unpaid accounts where the amounts outstanding are substantial so that prompt attention can be given to the collection of such amounts. Neither does it provide for automatic classification of such accounts by the length of time they are outstanding. The Accounting Officer informed me that, while the system is not designed to produce this data as a matter of course, it is possible, by use of a combination of the billing data and clerical procedures that have been developed, to deal with these matters. A special register is now kept of large users showing all their telephone numbers and there is a follow-up to ensure that all these accounts are settled. He also informed me that the possibility of modifying the existing system in order to provide some of this information as a matter of course is being explored.

Post Office Savings Bank

59. 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 audit of the accounts of the Post Office Savings Bank for the year ended 31 December 1980 which had not been completed at the date of the previous report, has since been completed with satisfactory results. The accounts for the year ended 31 December 1981 were submitted to me for audit on 15 June 1982 but at the date of this report my audit had not been completed.

Vote 46.—Defence

Recoupment of Costs of Oil Delivery operation by the Defence Forces

60. Under the Petroleum Oils (Maintenance and Provision of Supplies) Order, 1980 made by the Minister for Industry and Energy in September 1980, the distribution of petroleum and other oil products was undertaken by the Defence Forces following the disruption by an industrial dispute of normal deliveries by certain oil companies. Costs totalling £480,728 were incurred by the Department of Defence in respect of the services provided and the Department of Industry and Energy has claimed recoupment from certain oil companies in respect of these costs. I asked the Accounting Officer whether the claims have been agreed with the companies concerned and the total amount received to date on foot of these claims. He informed me that the question of costs had been discussed by the Department of Industry and Energy with the oil companies and that

that Department proposed to have offers, which have been made by the companies to pay certain amounts, examined by an independent authority.

Subhead W.—Travelling and Incidental Expenses

61. The Army Canteen Board was set up in 1942 to provide canteens, restaurants, shops and other premises for the use of members of the Defence Forces. In the years 1977 to 1980 the Board incurred trading losses totalling £401,145. Subventions totalling £335,201, have been paid from the Vote to make good these losses. A further subvention of £170,000 was paid in the year under review. In 1979 the Minister for Finance expressed concern at the increasing losses and directed that a comprehensive review of the Board's finances and operations should be carried out as a matter of urgency. In reply to my inquiry the Accounting Officer informed me in April 1982 that a working party had been set up in 1980 to carry out the review and it was hoped that it would be completed within a further six months.

Vote 46.—Defence

Subhead Z.—Appropriations in Aid

Vote 47.—Army Pensions

Subhead N.—Appropriations in Aid

62. Reference was made in paragraph 63 of the Report for 1978 to the delay by the United Nations in meeting claims made by the Department of Defence for the recovery of certain costs incurred in providing contingents of Irish troops to serve with the United Nations Interim Force in Lebanon. These costs relate mainly to the provision of stores and equipment. In the course of audit it was noted that delays had also occurred in the preparation of claims by the Department of Defence and that as a result, by June 1982, claims had not been submitted in respect of some costs incurred from 1978 onwards. I asked the Accounting Officer for information as to the value of claims to be submitted to the United Nations, the reasons for the delay in presenting these claims and the steps being taken to bring the submission of claims up to date.

Vote 48.—Foreign Affairs

Excess of Expenditure over Grant

63. This Appropriation Account shows excess expenditure of £339,543 over the gross estimate and a surplus of appropriations in aid of £118,096. The net excess is therefore £221,447.

The Accounting Officer has informed me that £250,899 of the excess expenditure arose on Subhead A (Salaries, Wages and Allowances) due to fluctuations in some rates of exchange being greater than had been anticipated. An exchange rate of \$1.98 to Ir£ was used for 1981 estimate purposes while the actual rate fell as low as \$1.434 at one time and for Sterling the corresponding rates were £0.90 Stg. and £0.742 Stg. The adverse effect of these currency fluctuations on salaries and allowances payable for the Department's missions in the USA and in London amounted to £185,000 and £175,000 respectively. In the normal course of events accurate information on actual expenditure would be available at the Supplementary Estimate stage but, due to difficulties encountered in the introduction of a computerised accounting system, this information was not available and thus it was impossible to estimate the out-turn accurately.

Excesses on Subheads B1 (Travelling and Incidental Expenses), C (Post Office Services) and D (Repatriation and Maintenance of Destitute Irish Persons Abroad) were attributable to the difficulty in forecasting accurately the expenditure on services which by their very nature are subject to fluctuating demands. Nevertheless, they would have been catered for by the Supplementary Estimate if the Department's monitoring process had been up to date.

The Accounting Officer stated that the Department's accounts branch was the first one to be computerised and the troubles experienced were entirely unforeseen despite the best advice available. He also stated that he is confident that the monitoring of expenditure from 1982 onwards will be much improved and that when the new system is fully functional the improvements in the control of expenditure will have been well worth the effort.

Washington Embassy Account

64. In the course of an audit in June 1982 of the monthly accounts of the Irish Embassy in Washington for the period October 1980 to March 1981 it was noted that in five cases duplicate payments totalling \$5,365 had been made in respect of amounts invoiced by suppliers and that the duplicate payments had not been detected at the Embassy nor when the Embassy accounts were subsequently being processed by the Department's accounts branch. As effective internal control procedures would normally be expected to prevent such duplication I have inquired as to the procedures in operation in the Embassy for the checking and authorisation of accounts for payment and the extent of the examination of Embassy accounts subsequently carried out by the Department's accounts branch.

Vote 49.—International Co-Operation

Subhead E.—Payment to Grant-in-Aid Fund for Bilateral and Other Aid Contributions for Developing Countries (Grant-in-Aid)

65. The amount provided under this subhead is paid into a Grant-

in-Aid Fund the account of which is appended to the Appropriation Account and is subject to audit by me. Projects initiated under the Bilateral Aid Programme are approved by the Interdepartmental Committee on Overseas Aid and are administered by the Department of Foreign Affairs. In 1979 a long term project to develop the accounting capability in Lesotho was undertaken by the Department as part of the approved programme for that country. A firm of Irish management consultants was engaged to study the training needs for accountants in Lesotho and was given responsibility for planning and managing the project which involved the setting up in that country of a centre for accounting studies and the development of a suitable curriculum for students. The day-to-day operation of the centre is also being handled by the consultants.

It was noted that fee payments to the consultants up to 31 December 1981 totalled some £327,000 and that it was estimated that by the end of 1984 fee payments would aggregate more than £1 million. In addition, travel and subsistence costs and rental of accommodation for staff of the firm up to the end of 1981 totalled £80,000 approximately.

As it appeared from departmental files that the fixing of the level of fees was not considered until the project was already well under way I have inquired why the consultants were engaged without prior agreement on the fees to be charged. In view of the magnitude of the assignment and the continuing nature of the work involved I also inquired why competitive tenders were not invited for the project.

Vote 50.—Social Welfare

Subhead E.—Payment to the Social Insurance Fund under Section 122 (9) of the Social Welfare (Consolidation) Act, 1981

66. The charge to the subhead represents the amount paid towards meeting the shortfall in the income of the Social Insurance Fund which bears the expenditure on social insurance benefits.

Due to serious delays which had arisen in the payment of disability benefit by the Department of Social Welfare, the Government decided in March 1981 to authorise the payment of disability benefit “on application” and to establish a special interdepartmental group to eliminate problems in this area. The original decision was that for a period of one month from March 1981 payment of disability benefit should be made “on application,” the necessary processing of the application to be completed as soon as possible thereafter. It was later decided to pay on this basis for a further two months.

As the interdepartmental group considered that it was not possible to identify individual cases for “payment on application” under the Government directive the Department decided to implement alternative arrangements which would comply with the spirit of the directive. These arrangements provided that benefit should be paid in any case where a person had already been refused benefit because of an

apparent deficiency in contributions. They also provided that, irrespective of a claimant's contribution record, payment should be made on receipt of a first medical certificate even though the submission of such a certificate is normally regarded as notification of illness only and payment does not commence until the submission of a second certificate. In addition it was decided that any claimant who had already received a payment at any time within the preceding four weeks and who had not submitted a final certificate to terminate his claim should be paid one week's benefit each week by use of a special computer programme.

The interdepartmental group recognised that overpayments of benefit could arise as a result of these arrangements but they were assured by representatives of the Department of Social Welfare that normal procedures in operation in that Department would ensure that follow-up action would be taken in all cases so that overpayments could be identified and the recovery process put in train.

I sought information on the reasons for the delays in the payment of benefit which gave rise to the special arrangements and I asked how long these arrangements were in operation. I also asked what steps had been taken by the Department to identify overpayments arising under the special measures, the number and total value of the overpayments and the extent to which they had been recovered.

Subhead K.—Miscellaneous Grants

X Outstanding debts/expenses arising from the activities of the former National Committee on Pilot Schemes to Combat Poverty

67. Reference was made in paragraph 58 of the previous report to the cessation, with effect from 31 December 1980, of the activities of the Committee set up in 1974 to advise on the development, operation and monitoring of a programme of pilot schemes to combat poverty and to the failure of the Committee since 1978 to furnish accounts for audit by me. Such accounts have not yet been furnished.

In the year under review a total of £36,234 was charged to this subhead in respect of the rent, etc., payable by the Committee on premises occupied by it under the terms of a twenty year lease from 1975. The premises were used by the Committee up to 31 December 1980 but the amount paid included £22,000 rental for 1981 and £1,282 being the annual charge for an internal telephone system under a fourteen-year contract entered into in 1975.

As it appeared that when the Committee was being set up it was expected to function for five years I asked why a twenty-year leasehold agreement and a telephone rental contract for fourteen years were entered into. As the premises have been largely unoccupied since the Committee ceased to function in December 1980 I also asked whether it is intended to dispose of the leasehold interest.

Social Insurance

68. I have been informed that one employer was prosecuted for

failure to comply with the provisions of the Social Welfare Acts and a conviction was secured in the case.

Since the introduction of the Pay-Related Social Insurance system in April 1979 the collection of contributions is the responsibility of the Revenue Commissioners and any non-compliance prosecutions arising are handled by them.

69. I have been informed that 448 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 70 cases and that decrees in favour of the Minister for Social Welfare were obtained in all cases, the total amount of decrees being £22,133. A further 94 cases were disposed of when arrears totalling £45,826 were paid on issue of civil bills.

All the cases referred to the Chief State Solicitor relate to arrears due for periods prior to the introduction of the Pay-Related Social Insurance system.

70. I have been informed that recorded overpayments of benefits from the Social Insurance Fund during 1981 amounted to some £1,442,000 and of that sum the Department attributed £488,869 to fraud or suspected fraud by claimants. 55 individuals were prosecuted for irregularly obtaining or attempting to obtain benefits, and convictions were obtained in 51 cases. Overpayments of benefits from the Fund outstanding at 31 December 1981 were of the order of £3,492,000 compared with £2,530,604 at 31 December 1980.

Overpayments of Social Assistance

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

		£
Overpayments not disposed of at 1 January 1981	...	1,488,650
Overpayments recorded for recovery in 1981	...	587,135
		<hr/> 2,075,785
<i>Less</i>		£
Sums recovered in cash	...	125,552
Sums withheld from current entitlements		119,911
Amounts written off as irrecoverable	...	48,277
Amounts charged to losses (Subhead N)		12,185
		<hr/> 305,925
Overpayments not disposed of at 31 December 1981		<hr/> £1,769,860

26 individuals were prosecuted for irregularly obtaining or attempting to obtain assistance. Convictions were secured in 25 cases. Of the £587,135 recorded for recovery in 1981 the Department attributed £406,625 to fraud or suspected fraud by claimants.

Vote 51.—Health

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

72. The expenditure under this subhead relates to the payment of grants towards the running costs of Voluntary Hospitals. The accounts of certain Voluntary Hospitals are audited by Local Government Auditors whose reports are made available to me. One such report examined by my officers in the year under review related to the audit of the 1979 accounts of a Voluntary Hospital which in that year had 94% of its running costs financed by grants from this subhead. In 1981 grants paid to this Hospital amounted to £7m approximately. In his report dated 28 July 1981 the Local Government Auditor referred to a number of deficiencies in internal control and accounting procedures. These included erroneous and inconclusive bank reconciliations, the correction of which revealed that some overpayments had been made, a shortfall of approximately £5,800 between recorded canteen receipts and related bank lodgements up to May, 1980, a significant imbalance between recorded collections from the hospital's coin-operated telephones and the accounts received from the Department of Posts and Telegraphs, and discrepancies in the accounting for PAYE and other payroll deductions and for income tax deducted from payments made to contractors. The Local Government Auditor also noted that the hospital had acquired a computer without observing the normal pre-selection and pre-contract procedures and that control, audit, and security arrangements for the computer operation were inadequate. Furthermore, full registration of the Hospital's fixed assets had not been undertaken and there was no stocktaking of drugs and medicines and no proper accounting or control arrangements for drugs and medicines used in the Hospital.

I inquired as to the action taken by the Department to have these deficiencies eliminated.

The Accounting Officer has informed me that the bank reconciliation was brought up to date in August 1981 and that a full reconciliation is now completed each month. The Accounting Officer also indicated that an investigation by the Gardaí into the alleged shortfall of £5,800 failed to find evidence of any misappropriation of funds which would be sustainable in court and that improved control procedures had since been introduced. Regarding the operation of the Hospital's coin-operated telephones, for which it must pay on the basis of calls recorded by the Department of Posts and Telegraphs, defects had been found in a number of phones and it was discovered

that in some cases it had been possible to make trunk and international calls for the price of a local call. Receipts under this heading were now being closely monitored and a detailed procedure for cash collection had been introduced but, due to continuing mechanical defects, the Hospital was not in a position to guarantee that the telephone system was not being abused and was actively pursuing the matter with the Department of Posts and Telegraphs with a view to securing appropriate adjustments in respect of incorrect billings. The Accounting Officer also stated that discrepancies in the accounting for payroll and other deductions were due to the inadequacy of the relevant computer programme but that the errors had now been resolved to the satisfaction of the Revenue Commissioners. In regard to the computer itself, the Hospital authorities accepted that it had been acquired without complying with the approved procedures. Following the Local Government Auditor's report the Department sought an assessment of the position by the Central Data Processing Section of the Department of the Public Service. This revealed that the machine acquired was too small for the purpose intended and that the Hospital was ill advised to consider its continued rental. All use of the computer had therefore been suspended and any proposals for further development in this area would be submitted to the Department of Health for approval.

The Accounting Officer added that the Hospital was completing a register of fixed assets and had also engaged the services of a professional stocktaker to undertake an annual stocktaking of drugs and medicines with at least one unscheduled stocktaking each year. It was hoped that these arrangements would help identify any specific weaknesses in the control of drugs and medicines. It was also intended to have a further review of all internal control procedures undertaken at an early date by the Department's professional accountant.

Vote 52.—Industry and Energy

Subhead N.—State Support for Avoca Mines Ltd.

73. Reference was made in previous reports to loans totalling £5,107,013 made to Avoca Mines Ltd. during 1979 and 1980. In the year under review further loans amounting to £2,500,000 were made to the company. All loans, which are repayable with interest, are being secured by a charge over all the assets of the company and a statement attached to the Appropriation Account shows the amount due at 31 December 1981 to be principal £7,607,013 and interest £1,699,193. The first repayment of these loans fell due on 31 December 1980 with further repayments becoming due at six-monthly intervals thereafter, but, at the date of my report, no repayment had been made by the company. I enquired whether a valuation of the company's assets had been carried out on behalf of the Department. The Accounting Officer has informed me that while the assets of the

company had been independently valued at £1.1 million this could not be described as an expert valuation based on a full technical competence to value the company's land, houses, plant and equipment etc. Such a valuation would have been costly and inappropriate to procure and the Department was satisfied that it was unlikely to be significantly higher than that already obtained.

Subhead O.—Bord na Móna—Grants for Private Bog Development

74. The Turf Development Act, 1981 provides for the payment of grants by Bord na Móna to individuals, qualified groups or qualified societies towards the cost of the private development of bogs for the production of turf for fuel. Bog development expenditure comprises the cost of access roads and drainage and the cost of purchasing, hiring or leasing equipment to carry out the development work. Grants are also payable towards the cost of purchasing machinery designed or intended to be used exclusively or principally for the extraction of turf.

Grants payable may not exceed sixty per cent of the cost in the case of qualified groups or societies and forty-five per cent in the case of other developers. Funds to enable Bord na Móna to pay the grants are provided under Subhead O of the Vote.

Although the full subhead provision of £300,000 for 1981 was issued in the year it appeared that grants totalling £144,000 only, had been approved by Bord na Móna by 31 December 1981 and I therefore asked the Accounting Officer why £156,000 in excess of the amount properly chargeable to the Vote in 1981 was issued. He informed me that following the Supplementary Estimate taken on 10 December 1981, which increased the provision under Subhead O from £100,000 to £300,000, Bord na Móna requested payment of the balance of £200,000. Grants approved by the Board at that time had totalled £144,000 and additional grants totalling £160,000 had already been processed and were awaiting claims by the applicants before being approved by the Board. It was anticipated by the Board that these claims would have been received in time to enable payment to the applicants to be made during 1981 but this did not happen and payment by the Board had to be held over until 1982. The Accounting Officer also stated that it was proposed to make a compensatory adjustment by reducing payments from the 1982 provision by the appropriate amount and that arrangements were being made to ensure that, in future, issues to the Board would be made strictly in respect of amounts matured for payment.

Subhead Q.—Miscellaneous Payments

75. Rossmore Anthracite Ltd., a private company engaged in underground coalmining, went into voluntary liquidation in November 1980. The liquidator's efforts to dispose of the company's assets, including three State mining leases, were unsuccessful and in March 1981 he informed the Minister that he had no further funds to maintain

the mine. Because it was considered that the mine had potential for further development and the provision of employment, the Minister was reluctant to see it abandoned and accordingly decided to provide funds to the liquidator to meet maintenance costs, comprising mainly wages, electricity and insurance charges, for a limited period in order to give the liquidator a further opportunity to arrange for the disposal of the mining leases. The Minister also agreed to pay the liquidator's fees relating to the maintenance of the mine. Payments made to the liquidator to 31 December 1981 and charged to this subhead amounted to £24,157.

Subhead S.—State Support for Limerick Gas Company

76. In 1981 the Government approved arrangements to alleviate the financial difficulties of Limerick Gas Company and a sum of £324,000 provided by way of Supplementary Estimate was paid to the company as a grant to enable it to service its borrowings. Payment of the grant was subject to the condition that, should the company cease to remain under public control within a period of seven years from 19th August 1981, the grant would become repayable in full or in part as the Minister for Industry and Energy, with the consent of the Minister for Finance, would determine. A loan of £922,500 was also made to the company from the Local Loans Fund to enable it to clear its bank overdraft and repay borrowings.

P.L. McDONNELL,
Ard-Reachtair Cuntas agus Ciste
(Comptroller and Auditor General).

30 July, 1982.

PUBLIC SERVICES
APPROPRIATION ACCOUNTS, 1981
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	114,000	—	114,000	103,778	—	103,778	10,222	—	—	—	10,222	—	—	1
2	HOUSES OF THE OIREACTHAS AND THE EUROPEAN ASSEMBLY	6,672,400	11,400	6,661,000	6,639,861	12,403	6,627,458	32,539	—	1,003	—	33,542	—	—	2
3	DEPARTMENT OF THE TAOISEACH	6,251,300	88,300	6,163,000	6,085,204	40,635	6,044,569	166,096	—	—	47,665	118,431	—	—	3
4	CENTRAL STATISTICS OFFICE	8,316,000	277,000	8,039,000	8,278,085	264,515	8,013,570	37,915	—	—	12,485	25,430	—	—	4
5	AN CHOMHAIRLE EALAÍON	3,750,000	—	3,750,000	3,750,000	—	3,750,000	—	—	—	—	—	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE	13,566,000	65,000	13,501,000	13,504,546	134,474	13,370,072	61,454	—	69,474	—	130,928	—	—	6
7	COMPTROLLER AND AUDITOR GENERAL	884,500	139,500	745,000	880,517	146,993	733,524	3,983	—	7,493	—	11,476	—	—	7
8	OFFICE OF THE REVENUE COMMISSIONERS	63,048,640	5,999,640	57,049,000	62,552,006	6,068,985	56,483,021	496,634	—	69,345	—	565,979	—	—	8
9	PUBLIC WORKS AND BUILDINGS	85,471,000	13,500,000	71,971,000	85,353,422	14,786,169	70,567,253	117,578	—	1,286,169	—	1,403,747	—	—	9
10	STATE LABORATORY	838,000	20,000	818,000	809,712	17,292	792,420	28,288	—	—	2,708	25,580	—	—	10
11	SECRET SERVICE	125,000	—	125,000	80,423	—	80,423	44,577	—	—	—	44,577	—	—	11
12	OFFICE OF THE ATTORNEY GENERAL	3,156,000	25,000	3,131,000	3,048,528	43,013	3,005,515	107,472	—	18,013	—	125,485	—	—	12
13	OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS	608,000	5,000	603,000	589,551	9,061	580,490	18,449	—	4,061	—	22,510	—	—	13
14	MISCELLANEOUS EXPENSES	1,472,000	—	1,472,000	1,421,415	—	1,421,415	50,585	—	—	—	50,585	—	—	14
15	STATIONERY OFFICE	8,222,000	1,100,000	7,122,000	8,199,400	1,234,486	6,964,914	22,600	—	134,486	—	157,086	—	—	15
16	VALUATION AND ORDNANCE SURVEY	6,339,000	928,000	5,411,000	6,184,868	934,854	5,250,014	154,132	—	6,854	—	160,986	—	—	16
17	RATES ON GOVERNMENT PROPERTY	7,647,000	1,493,000	6,154,000	7,613,066	1,504,839	6,108,227	33,934	—	11,839	—	45,773	—	—	17
18	OFFICE OF THE MINISTER FOR THE PUBLIC SERVICE	7,182,000	1,311,000	5,871,000	7,040,033	1,319,618	5,720,415	141,967	—	8,618	—	150,585	—	—	18
19	CIVIL SERVICE COMMISSION	2,178,000	977,000	1,201,000	2,154,152	988,962	1,165,190	23,848	—	11,962	—	35,810	—	—	19
20	OFFICE OF THE OMBUDSMAN	247,000	—	247,000	—	—	—	247,000	—	—	—	247,000	—	—	20
21	SUPERANNUATION AND RETIRED ALLOWANCES	34,430,000	4,565,000	29,865,000	32,115,028	5,095,665	27,019,363	2,314,972	—	530,665	—	2,845,637	—	—	21
22	AGRICULTURAL GRANTS	62,208,000	—	62,208,000	61,585,434	—	61,585,434	622,566	—	—	—	622,566	—	—	22
23	OFFICE OF THE MINISTER FOR JUSTICE	10,236,000	286,000	9,950,000	10,193,898	273,228	9,920,670	42,102	—	—	12,772	29,330	24,500	24,018	23
24	GARDA SÍOCHÁNA	165,736,700	1,879,700	163,857,000	163,234,735	2,062,052	161,172,683	2,501,965	—	182,352	—	2,684,317	—	—	24
25	PRISONS	37,169,000	247,000	36,922,000	37,003,112	297,420	36,705,692	165,888	—	50,420	—	216,308	—	—	25
26	COURTS	6,265,000	450,000	5,815,000	6,192,415	600,069	5,592,346	72,585	—	150,069	—	222,654	20,000	31,500	26
27	LAND REGISTRY AND REGISTRY OF DEEDS	4,201,000	—	4,201,000	4,168,010	—	4,168,010	32,990	—	—	—	32,990	†2,100,000	‡3,528,393	27
28	CHARITABLE DONATIONS AND BEQUESTS	86,110	110	86,000	82,696	110	82,586	3,414	—	—	—	3,414	—	—	28
29	ENVIRONMENT	372,009,000	4,675,000	367,334,000	371,374,658	4,796,092	366,578,566	634,342	—	121,092	—	755,434	—	—	29
30	OFFICE OF THE MINISTER FOR EDUCATION	48,352,200	312,200	48,040,000	48,019,544	346,236	47,673,308	332,656	—	34,036	—	366,692	—	—	30
31	PRIMARY EDUCATION	263,896,500	1,280,500	262,616,000	252,518,885	1,507,842	251,011,043	11,377,615	—	227,342	—	11,604,957	—	—	31
32	SECONDARY EDUCATION	189,229,500	1,825,500	187,404,000	185,738,083	2,130,719	183,607,364	3,491,417	—	305,219	—	3,796,636	—	478,008	32
33	VOCATIONAL EDUCATION	117,724,000	4,556,000	113,168,000	117,181,464	4,489,693	112,691,771	542,536	—	—	66,307	476,229	—	—	33
34	RESIDENTIAL HOMES AND SPECIAL SCHOOLS	3,544,200	200	3,544,000	3,394,717	1,804	3,392,913	149,483	—	1,604	—	151,087	—	—	34
35	HIGHER EDUCATION	84,439,500	500	84,439,000	84,438,476	—	84,438,476	1,024	—	—	500	524	—	—	35
36	NATIONAL GALLERY	483,500	3,500	480,000	481,996	2,882	479,114	1,504	—	—	618	886	—	—	36
37	FISHERIES	20,726,200	532,190	20,194,010	20,474,623	1,775,469	18,699,154	251,577	—	1,243,279	—	1,494,856	—	—	37
38	FORESTRY	39,803,600	6,599,600	33,204,000	38,468,786	8,414,641	30,054,145	1,334,814	—	1,815,041	—	3,149,855	—	7,410	38
39	ROINN NA GAELTACHTA	12,338,500	20,500	12,318,000	12,324,226	16,543	12,307,683	14,274	—	—	3,957	10,317	—	—	39
40	AGRICULTURE	291,184,427	60,320,427	230,864,000	281,973,850	58,324,978	223,648,872	9,210,577	—	—	1,995,449	7,215,128	—	7,506	40
41	LANDS	14,800,000	2,148,000	12,652,000	14,510,019	2,189,532	12,320,487	289,981	—	41,532	—	331,513	—	—	41
42	LABOUR	45,740,530	1,829,520	43,911,010	44,576,860	2,466,177	42,110,683	1,163,670	—	636,657	—	1,800,327	—	—	42
43	TRADE, COMMERCE AND TOURISM	293,332,020	2,837,020	290,495,000	292,819,971	2,823,313	289,996,658	512,049	—	—	13,707	498,342	—	—	43
44	TRANSPORT	112,934,910	16,893,910	96,041,000	112,248,315	17,537,644	94,710,671	686,595	—	643,734	—	1,330,329	—	301,771	44
45	POSTS AND TELEGRAPHS	570,992,000	243,992,000	326,533,000	570,460,858	244,206,754	326,254,104	64,142	—	214,754	—	278,896	25,600,000	24,918,541	45
46	DEFENCE	184,983,000	13,007,000	171,976,000	183,373,300	12,841,121	170,532,179	1,609,700	—	—	165,879	1,443,821	—	541,433	46
47	ARMY PENSIONS	27,542,120	852,120	26,690,000	26,663,897	1,023,126	25,640,771	878,223	—	171,006	—	1,049,229	—	—	47
48	FOREIGN AFFAIRS	13,975,000	1,500,000	12,475,000	14,314,543	1,618,096	12,696,447	—	339,543	118,096	—	—	—	—	48
49	INTERNATIONAL CO-OPERATION	11,491,000	—	11,491,000	11,488,173	—	11,488,173	2,827	—	—	—	2,827	—	9,852	49
50	SOCIAL WELFARE	717,331,400	20,958,400	696,373,000	704,130,356	20,730,646	683,399,710	13,201,044	—	—	227,754	12,973,290	—	58,478	50
51	HEALTH	840,468,000	68,400,000	772,068,000	837,682,713	71,384,078	766,298,635	2,785,287	—	2,984,078	—	5,769,365	—	—	51
52	INDUSTRY AND ENERGY	21,475,010	3,738,000	17,737,010	20,557,174	3,665,227	16,891,947	917,836	—	—	72,773	845,063	—	—	52
53	EMPLOYMENT GUARANTEE FUND	10,000,000	—	10,000,000	10,000,000	—	10,000,000	—	—	—	—	—	—	—	53
54	REMUNERATION	1,484,000	—	1,484,000	1,484,000	—	1,484,000	—	—	—	—	—	—	—	54
TOTAL		£ 4,856,232,767	489,649,737	4,366,583,030	4,799,563,382	498,127,456	4,301,435,926	57,008,928	339,543	11,100,293	2,622,574		27,744,500	29,906,910	

*£221,447 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 £ 65,368,551

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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	£ 95,000	£ 86,740	8,260	—
B.—Travelling and Incidental Expenses	8,000	3,890	4,110	—
C.—Post Office Services	11,000	13,148	—	2,148
Total	£ 114,000	103,778	12,370	2,148

APPROPRIATION ACCOUNTS— PUBLIC SERVICES 1981

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving was due mainly to a vacant post not being filled and to a delay in filling another vacancy.
B.—Expenditure on travel was less than anticipated.
C.—The excess arose through the carry-over of bills relating to 1980.

EXTRA REMUNERATION

Five officers enjoyed allowances for higher duties.

Note

In addition to the amount expended under Subhead A, a sum of £11,000 was received from the Vote for Remuneration (No. 54).

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
19 Máirtín, 1982.

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.

P. L. McDONNELL,
Att.-General & Comptroller & Auditor-General.

PRESIDENT'S ESTABLISHMENT

Vote 1

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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 ...	£ 95,000	£ 86,740	£ 8,260	£ —
B.—Travelling and Incidental Expenses ...	8,000	3,890	4,110	—
C.—Post Office Services ...	11,000	13,148	—	2,148
TOTAL	£ 114,000	103,778	12,370	2,148

Surplus to be surrendered £10,222

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving was due mainly to a vacant post not being filled and to a delay in filling another vacancy.
 B.—Expenditure on travel was less than anticipated.
 C.—The excess arose because of the carry-over of bills relating to 1980.

EXTRA REMUNERATION

Five officers received allowances for higher duties.

NOTE

In addition to the amount expended under Subhead A, a sum of £11,000 was received from the Vote for Remuneration (No. 54).

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
 19 Márta, 1982.

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.

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

Vote 2

HOUSES OF THE OIREACHTAS AND THE
EUROPEAN ASSEMBLY

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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> £2,140,000				
<i>Less Supplementary</i> 64,910				
	2,075,090	2,070,225	4,865	—
B.1.—Payment in respect of secretarial assistance for Comhaltai who are not office-holders				
<i>Original</i> £235,000				
<i>Supplementary</i> 111,000				
	346,000	340,432	5,568	—
B.2.—Travelling Expenses of Comhaltai				
<i>Original</i> £430,000				
<i>Less Supplementary</i> 7,000				
	423,000	436,559	—	13,559
SEANAD ÉIREANN				
C.—Salaries of holders of certain Appointed Offices and Allowances of Seanadóirí				
<i>Original</i> £485,000				
<i>Less Supplementary</i> 35,000				
	450,000	448,487	1,513	—
D.—Travelling Expenses of Seanadóirí				
<i>Original</i> £145,000				
<i>Less Supplementary</i> 10,000				
	135,000	140,307	—	5,307
D.1.—Payment in respect of secretarial assistance for Seanadóirí				
<i>Original</i> Nil				
<i>Supplementary</i> £6,800				
	6,800	1,763	5,037	—
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas				
<i>Original</i> £1,373,000				
<i>Supplementary</i> 159,000				
	1,532,000	1,516,102	15,898	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.1.—Post Office Services				
<i>Original</i> £400,000				
<i>Supplementary</i> 38,000				
	438,000	433,456	4,544	—
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas				
<i>Original</i> £45,000				
<i>Supplementary</i> 20,000				
	65,000	59,949	5,051	—
F.3.—Office Machinery and other Office Supplies				
<i>Original</i> £80,000				
<i>Supplementary</i> 77,000				
	157,000	154,432	2,568	—
F.4.—Entertainment Expenses of Delegation to European Parliament				
<i>Original</i> £700				
<i>Less Supplementary</i> 700				
	—	—	—	—
F.5.—Expenses of Delegates to the Council of Europe	42,000	47,288	—	5,288
G.—Cumann Parlaiminteach na hÉireann — Inter-Parliamentary Activities (Grant-in-Aid)	37,300	37,300	—	—
H.—Expenses of the Restaurant (Grant-in-Aid)	150,000	150,000	—	—
I.—Allowances to or in respect of certain Former Members of the Houses of the Oireachtas	16,000	14,261	1,739	—
J.—Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid)				
<i>Original</i> £462,240				
<i>Supplementary</i> 96,460				
	558,700	557,213	1,487	—
K.—Witnesses' Expenses	10	—	10	—
L.—Consultancy Services for Joint Committee on State Sponsored Bodies				
<i>Original</i> £60,000				
<i>Less Supplementary</i> 27,000				
	33,000	32,956	44	—
EUROPEAN ASSEMBLY				
M.—Allowances to the Irish Representatives in the Assembly of the European Communities				
<i>Original</i> £220,000				
<i>Less Supplementary</i> 12,500				
	207,500	199,131	8,369	—

Vote 2

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original	£6,321,250			
Supplementary	351,150			
	£ 6,672,400	6,639,861	56,693	24,154
			Surplus of Gross Estimate over Expenditure	
			£32,539	
Deduct—	Estimated	Realised		
N.—Appropriations in Aid				
Original	£10,250			
Supplementary	1,150			
	11,400	12,403		
			Surplus of Appropriations in Aid realised	
			£1,003	
NET TOTAL				
Original	£6,311,000			
Supplementary	350,000			
	£ 6,661,000	6,627,458		
			Total Surplus to be surrendered	
			£33,542	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.1.—The saving was due to a delay in filling vacancies.

F.2.—The saving was on staff travelling expenses which were less than anticipated.

F.5.—The excess was due to increases in air fares and the discharge of payments relating to previous years.

I.—The saving arose because expenditure was only in respect of ex-members' dependants.

APPROPRIATIONS IN AID

N.—The surplus was due to increased contributions by Irish Representatives in the Assembly of the European Communities as a result of increases in their allowances.

EXTRA REMUNERATION

Three officers received sums ranging from £485 to £1,083 for performing higher duties.

One officer received an allowance of £946 in respect of duties as a delegate at meetings abroad.

Nineteen officers received *ex-gratia* payments ranging from £422 to £875 for extra attendance.

Twenty officers received sums ranging from £438 to £2,979 in respect of overtime. The total expenditure on overtime during the year was £36,689. The total number of officers who received extra remuneration was one hundred and sixty-nine.

M. J. HEALY,
Accounting Officer.

HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY,
30th April, 1982.

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.

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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 ...	1,467,000	1,502,689	—	35,689
A.2.—Consultancy Services	73,000	65,586	7,414	—
B.—Travelling and Incidental Expenses ...	145,000	162,551	—	17,551
C.—Post Office Services	45,000	57,063	—	12,063
D.—Information and Public Relations Services	6,500	12,008	—	5,508
E.—Pearse Commemoration Projects ...	1,800	2,200	—	400
F.—National Economic and Social Council (Grant-in-Aid)	289,000	289,000	—	—
G.—National Board for Science and Technology (Grant-in-Aid)	3,249,000	3,249,000	—	—
H.—International Organisations ...	760,000	615,107	144,893	—
I.—Study of the Impact of Micro-Electronic Technology (Grant-in-Aid)	65,000	—	65,000	—
J.—National Concert Hall (Grant-in-Aid)				
<i>Original</i> £20,000				
<i>Supplementary</i> 130,000				
	150,000	130,000	20,000	—
GROSS TOTAL				
<i>Original</i> £6,121,300				
<i>Supplementary</i> 130,000				
	£ 6,251,300	6,085,204	237,307	71,211
			Surplus of Gross Estimate over Expenditure £166,096	
	<u>Estimated</u>	<u>Realised</u>	Deficiency in Appropriations in Aid realised £47,665	
<i>Deduct—</i>				
K.—Appropriations in Aid	88,300	40,635		
NET TOTAL			Net Surplus to be surrendered £118,431	
<i>Original</i> £6,033,000				
<i>Supplementary</i> 130,000				
	£ 6,163,000	6,044,569		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—Expenditure on consultancy services was less than anticipated.

B.—The excess was due to the increased cost of travel and subsistence expenses and to incidental and entertainment costs being higher than expected.

C.—The excess was due to increased Post Office charges.

Vote 3

- D.—The excess was due to increased information and public relations activity.
- E.—Outstanding expenses incurred under the Pearse Commemoration Project were greater than anticipated.
- H.—Due to the opposition of the Member States, a considerable reduction was achieved in the mandatory budget of the European Space Agency for 1981, resulting in a reduced requirement under this subhead.
- I.—The EEC contribution of £65,000 was paid direct to the National Board for Science and Technology and not, as had been expected, as an Appropriation in Aid to the Vote.
- J.—The saving arose because the actual operating costs of the National Concert Hall were less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recoupment of certain travelling expenses and subsistence allowances	5,000	7,491
2. Recoupment of salaries, etc., of officers on secondment	50,800	33,144
3. EEC contribution towards the cost of the study of the Impact of Micro-electronic Technology	32,500	—
	<u>£88,300</u>	<u>£40,635</u>

1. EEC refunds were greater than estimated.
2. Recoupment of salaries of staff on loan to the National Board for Science and Technology was not received in the year of account.
3. The EEC contribution towards the cost of the study of the Impact of Micro-electronic Technology was paid direct to the National Board for Science and Technology and not as expected as an Appropriation in Aid to the Vote.

EXTRA REMUNERATION

Four officers received sums ranging from £420 to £750 for performing higher duties. Five officers received allowances ranging from £473 to £975 for duties as delegates at meetings abroad. Four officers received sums ranging from £908 to £2,642 for special duties. Twenty-seven officers received sums ranging from £403 to £4,582 in respect of overtime.

The total expenditure on overtime was £36,583 and the total number of officers who received extra remuneration was one hundred and fifteen.

NOTES

* The Account includes a sum of £920 spent on the purchase of gifts for presentation by the Taoiseach and by the former Taoiseach (Mr. S. Ó Loinsigh).

Vote 3

The Accounts of other Votes include expenditure of £5,777 in respect of officers on loan, without repayment, to the Department of the Taoiseach.

This Account includes expenditure of £11,964 in respect of officers on loan, without repayment, to other Departments.

NOEL WHELAN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
30th April, 1982.

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.

P. L. McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

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

					£
Receipts from the Employment Guarantee Fund	...	...			60,000
Payment on behalf of Sectoral Consultative Committee		...			54,930
Balance on 31st December, 1981	...	...	...	...	<u>£5,070</u>

NOEL WHELAN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
30th April, 1982.

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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				
<i>Original</i> £3,594,000				
<i>Supplementary</i> 336,000				
	3,930,000	3,908,066	21,934	—
B.1.—Travelling and Incidental Expenses	149,000	151,265	—	2,265
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £136,000				
<i>Less Supplementary</i> 58,000				
	78,000	75,216	2,784	—
C.—Post Office Services				
<i>Original</i> £166,000				
<i>Supplementary</i> 57,000				
	223,000	218,817	4,183	—
D.—Collection of Statistics				
<i>Original</i> £3,778,000				
<i>Supplementary</i> 158,000				
	3,936,000	3,924,721	11,279	—
GROSS TOTAL				
<i>Original</i> £7,823,000				
<i>Supplementary</i> 493,000				
	£ 8,316,000	8,278,085	40,180	2,265
			Surplus of Gross Estimate over Expenditure £37,915	
	Estimated	Realised		
E.—Appropriations in Aid				
<i>Original</i> £120,000				
<i>Supplementary</i> 157,000				
	277,000	264,515		
			Deficiency in Appropriations in Aid realised £12,485	
NET TOTAL				
<i>Original</i> £7,703,000				
<i>Supplementary</i> 336,000				
	£ 8,039,000	8,013,570		
			Net Surplus to be surrendered £25,430	

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. European Economic Community Receipts		
<i>Original</i> £115,000		
<i>Supplementary</i> 157,000		
	272,000	241,029
2. Miscellaneous	5,000	23,486
TOTAL		
<i>Original</i> £120,000		
<i>Supplementary</i> 157,000		
	£277,000	£264,515

EXTRA REMUNERATION

Four officers received allowances ranging from £433 to £537 in respect of duties as delegates at meetings abroad.

Two Executive Officers and sixteen Clerical Officers received allowances ranging from £432 to £1,080 for special and higher duties.

Twenty-one officers received sums varying from £407 to £1,934 for performance of overtime. The total expenditure on overtime was £49,729.

One hundred and seventy-four officers received a total of £17,019 for task work. Eighty-one of these officers also received overtime.

The total number of officers who received extra remuneration was six hundred and thirty-three.

NOTE

This Account includes expenditure of £13,379 in respect of one officer on loan, without repayment, to another Department.

THOMAS P. LINEHAN,
Accounting Officer.

CENTRAL STATISTICS OFFICE,
30th April, 1982.

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.

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

Vote 5

AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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
	£	£	£	£
An Chomhairle Ealaíon — Grant under Section 5 of the Arts Act, 1951 (Grant-in-Aid)£	3,750,000	3,750,000	—	—

NOEL WHELAN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
11 Márta, 1982.

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

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

OFFICE OF THE MINISTER FOR FINANCE

Vote 6

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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 ...	4,348,000	4,228,216	119,784	—
A.2.—Consultancy Services	72,000	67,283	4,717	—
B.1.—Travelling and Incidental Expenses	294,000	267,250	26,750	—
B.2.—Office Machinery and other Office Supplies	162,000	220,532	—	58,532
C.—Post Office Services	1,284,000	1,328,134	—	44,134
D.—Management of Government Stocks	1,635,000	1,565,518	69,482	—
E.—Economic and Social Research Institute (Grant-in-Aid)	865,000	865,000	—	—
F.—National Savings Committee ...	74,000	90,832	—	16,832
G.—Grants for County Development Work	188,000	248,556	—	60,556
H.1.—Payment to Western Development Fund (Grant-in-Aid)	410,000	410,000	—	—
H.2.—Management Expenses of Loans Advanced from Western Development Fund	9,000	9,625	—	625
I.—Commission on Taxation	110,000	88,600	21,400	—
J.—Payment to Special Border Areas Programme Fund (Grant-in-Aid) ...	4,115,000	4,115,000	—	—
GROSS TOTAL £	13,566,000	13,504,546	242,133	180,679
			Surplus of Gross Estimate over Expenditure £61,454	
	Estimated	Realised	Surplus of Appropriations in Aid realised £69,474	
K.—Appropriations in Aid	65,000	134,474	Total Surplus to be surrendered £130,928	
NET TOTAL £	13,501,000	13,370,072		

Vote 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The sum of £183,000 was received from the Vote for Remuneration (No. 54).
- A.2.—Certain studies for which provision was made did not take place.
- B.1.—The saving was due mainly to a decrease in the volume of travel, especially EEC travel, during the year.
- B.2.—The excess was due mainly to the unforeseen need for additional photo-copying and other reproductive equipment.
- F.—The cost of staff on loan to the National Savings Committee from the Department of Posts and Telegraphs was greater than anticipated.
- G.—The excess was due to pay awards and increases in mileage and subsistence allowances.
- H.2.—The amount of the commitment could not be determined in advance of the settling of the estimates.
- I.—The saving arose mainly because of the non-recoupment of the salary of an officer on loan to the Commission during the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recoupment of salaries, etc., of officers on secondment	17,000	88,037
2. Recoupment of certain travelling expenses and subsistence allowances from the EEC, etc.	48,000	46,389
3. Miscellaneous	—	48
	<u>£65,000</u>	<u>£134,474</u>

1. The surplus in receipts was caused by the recoupment in the year of account of the cost of staff who had been on loan to the National Board for Science and Technology in the previous year.

EXTRA REMUNERATION

Eight officers received allowances ranging from £447 to £1,153 in respect of duties as delegates at meetings abroad.

Twelve officers received sums varying from £447 to £3,230 for performance of higher duties and one officer received £1,264 for performance of additional duties.

Two officers received gratuities of £400 and £1,000, respectively, for extra attendance and one officer received a gratuity of £400 for extra attendance and special duty.

Eighty-four officers received sums varying from £405 to £4,535 for performance of overtime.

The total expenditure on overtime was £129,876.

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

NOTES

A sum of £11,232 was charged to Subhead A.1 in respect of the salary of the Secretary of the Savings Committee. *Ex-gratia* payments totalling £139 were made to three officers in respect of damage or loss to clothing or personal property in the course of official duties.

This Account includes expenditure of £14,552 in respect of an officer on loan, without repayment, to the Institute of Public Administration. The account of another Vote includes expenditure of £4,436 in respect of an officer on loan without repayment to this Office.

Vote 6

TOTAL EXPENDITURE (INCLUDING REMUNERATION OF STAFF BORNE ON OTHER VOTES) IN RESPECT OF COMMISSIONS ETC., ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1981

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1981
		£
National Savings Committee	1955-56	749,550
Commission on Taxation	1980	133,839

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th April, 1982.

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.

P. L. McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

SPECIAL BORDER AREAS PROGRAMME FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1981

<i>Receipts—</i>								£
Balance at 1st January, 1981	...	...	...	...	...	...	...	—
Grant-in-Aid (Subhead J)	...	...	...	...	...	...	...	4,115,000
								<u>4,115,000</u>
<i>Payments—</i>								
Projects administered by Departments	...	...	...	...	...	...	...	2,251,926
Balance at 31st December, 1981:								
Cash with Paymaster General	...	...	...	...	...	£1,819,808		
Cash on hands in Departments	...	...	...	...	...	43,266		
						<u>1,863,074</u>		
								<u>£4,115,000</u>

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th April, 1982.

Vote 6

SPECIAL BORDER AREAS PROGRAMME FUND

SCHEDULE OF PAYMENTS.

Department	Advanced to Departments	Grantee/Project	Payments by Departments	Balance at 31st December 1981
O.P.W.	£ 95,000	Glenveagh National Park	£ 62,694	£ 32,306
Trade, Commerce and Tourism	1,175,000	Córas Tráchtála Bord Fáilte	250,000 925,000	— —
Roinn na Gaeltachta	240,000	Údarás na Gaeltachta Burtonport/Arranmore Harbour Improvement Accommodation Grants	70,000 138,799 35,265	(-)4,064 — —
Transport	323,960	Sligo Airport C.I.E.	133,840 190,120	— —
Environment	396,208	Road Improvements	396,208	—
Taoiseach	50,000	Arts Council	50,000	—
Industry and Energy	15,024	—	—	15,024
	£2,295,192		£2,251,926	£43,266

WESTERN DEVELOPMENT FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1981

Receipts				Payments			
			£				£
Balance at 1st January, 1981	...		136,171	Grants (see schedule)	...	...	560,961
Vote 6 — Subhead H.1 Grant-in-Aid	...	...	410,000				
Grants refunded	...	...	18,225				
Principal repaid	...	...	3,873				
Interest paid	...	...	1,127	Balance at 31st December, 1981			8,435
			£569,396				£569,396

NOTES

1. Three companies in respect of which repayable advances of £50,567 were outstanding at 31st December, 1981 are in receivership or liquidation.
2. In addition to the grant-in-aid, a further £300,000 was received from the Employment Guarantee Fund in 1981. The incoming balance was £32,875 and expenditure amounted to £289,113 leaving a balance of £43,762. These transactions are also shown in the account of the Employment Guarantee Fund.

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th April, 1982.

Vote 6

GRANTS

	£
Tir Conaill Peat Limited., Bundoran, Co. Donegal	18,227
Donegal County Council (a)	5,520
Flynns of Lackagh Limited., Turloughmore, Galway	28,323
John Conlon, Breanrisk, Drumlish, Co. Longford	18,900
Industrial Commercial Enterprises Limited., Griffin Rd., Galway	5,000
Boyle Turf Co. Limited., Carrick Rd., Boyle, Co. Roscommon	15,250
Kevin Towey, Fahan, Co. Donegal	6,141
Eamonn Colleran, Clooncormick, Hollymount, Co. Mayo	6,300
Leitrim County Council (b)	7,741
Galway County Council (a)	40,031
Michael Helly and Sean Davey, Fortland Easkey, Co. Sligo	19,245
Duignan's Mills Limited., Aughamore, Carrick-on-Shannon, Co. Leitrim	9,161
Gem Oils Limited., Regaskin, Co. Cavan	25,482
Kiltyclogher Community Council, Kiltyclogher, Co. Leitrim	9,168
Killala Community Enterprises Limited., Killala, Co. Mayo	54,084
Rural Housing Organisation, Shannon, Co. Longford	19,000
Rostrim Turf Co-operative Society Limited., Boyle, Co. Roscommon	9,912
Gnotobiotics Ireland Limited., Castlebar, Co. Mayo	8,194
Whelan and Sons Limited., Cootehill, Co. Cavan	20,300
Robert Smyth and Sons, Lifford, Co. Donegal	8,339
O'Reilly Bros., Belleville, Ballineagh, Co. Cavan	10,894
Total	345,212
Miscellaneous small grants (under £5,000)	215,749
Total payments from Fund	560,961

Notes

(a) Payments toward demountable factory buildings.

(b) Payment towards Cluster Unit Project.

REPAYABLE ADVANCES OUTSTANDING AT 31ST DECEMBER, 1981

	£
Dooley-Artom Engineering Limited, Galway	4,723
Portumna Packers Cooperative Limited, Portumna, Co. Galway	8,500
Cyril Cullen Limited, Carrick-on-Shannon, Co. Leitrim	176
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
Total	£86,424

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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				
<i>Original</i> £782,000				
<i>Supplementary</i> 56,000				
	838,000	835,979	2,021	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £51,000				
<i>Less Supplementary</i> 8,000				
	43,000	40,824	2,176	—
C.—Post Office Services	3,500	3,714	—	214
GROSS TOTAL				
<i>Original</i> £836,500				
<i>Supplementary</i> 48,000				
	£ 884,500	880,517	4,197	214
			Surplus of Gross Estimate over Expenditure £3,983	
Deduct—	Estimated	Realised		
D.—Appropriations in Aid				
<i>Original</i> £136,500				
<i>Supplementary</i> 3,000				
	139,500	146,993		
			Surplus of Appropriations in Aid realised £7,493	
NET TOTAL				
<i>Original</i> £700,000				
<i>Supplementary</i> 45,000				
	£ 745,000	733,524		
			Total Surplus to be surrendered £11,476	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The saving was on staff travelling which was less than anticipated.

APPROPRIATIONS IN AID

D.—Surplus due to audit fees provided for in the previous year being received in 1981.

EXTRA REMUNERATION

Four officers were paid a total of £550 in respect of overtime.

P. GRAHAM,
Accounting Officer.

31st March, 1982.

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.

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

OFFICE OF THE REVENUE COMMISSIONERS

Vote 8

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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	£	£	£	£
<i>Original</i> £48,637,000				
<i>Supplementary</i> 6,088,000				
	54,725,000	53,975,126	749,874	—
A.2.—Consultancy Services ...	1,000	150	850	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £2,364,600				
<i>Supplementary</i> 94,000				
	2,458,600	2,515,910	—	57,310
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £2,355,030				
<i>Less Supplementary</i> 25,000				
	2,330,030	2,376,139	—	46,109
C.—Post Office Services				
<i>Original</i> £1,442,000				
<i>Supplementary</i> 1,000,000				
	2,442,000	2,445,793	—	3,793
D.—Machinery and Equipment for Security Printing and Stamping	466,300	570,763	—	104,463
E.—Motor Vehicles ...	333,000	349,300	—	16,300
F.—Law Charges, Fees and Rewards				
<i>Original</i> £198,000				
<i>Supplementary</i> 76,000				
	274,000	289,161	—	15,161
G.—Compensation and Losses ...	10	2,181	—	2,171
H.—Subscriptions to International Organisations				
<i>Original</i> £16,700				
<i>Supplementary</i> 2,000				
	18,700	27,483	—	8,783
GROSS TOTAL				
<i>Original</i> £55,813,640				
<i>Supplementary</i> 7,235,000				
	£ 63,048,640	62,552,006	750,724	254,090
			Surplus of Gross Estimate over Expenditure £496,634	
Deduct—	Estimated	Realised		
I.—Appropriations in Aid				
<i>Original</i> £5,952,640				
<i>Supplementary</i> 47,000				
	5,999,640	6,068,985		Surplus of Appropriations in Aid realised £69,345
NET TOTAL				
<i>Original</i> £49,861,000				
<i>Supplementary</i> 7,188,000				
	£ 57,049,000	56,483,021		Total Surplus to be surrendered £565,979

Vote 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- D.—Excess was due mainly to increased quantity and cost of stamps printed commercially and to expenditure on seals, dies, plates and repairs being greater than anticipated.
- F.—Excess was due mainly to increased expenditure on the legal enforcement of collection of arrears of taxes; on travelling and subsistence in connection with court cases and on travelling subsistence and allowances for members of the Investigation Branch, Customs and Excise. There was also increased expenditure on the placing of test bets. The excess was partly off-set by reduced expenditure on seizure rewards and on Garda rewards and travelling expenses in connection with the detection of illicit distillation.
- G.—Compensation totalling £1,272 was paid in two cases in respect of goods stolen while in official custody and compensation totalling £853 was paid in five cases in respect of accidents involving official cars. A loss of £56 due to a cash shortage was charged to this subhead.
- H.—Excess was due to the payment in the current year to the International Bureau for the Publication of Customs Tariffs of contributions for two years due to the late receipt of accounts.

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Receipts for services relating to pay-related Social Insurance Scheme			4,466,000	4,466,000
2. Receipts for printing services relating to Social Insurance ...			128,940	128,940
3. Receipts for printing services relating to Post Office			558,300	558,300
4. Moneys received for special attendance of officers				
	<i>Original</i>	£200,000		
	<i>Supplementary</i>	5,000		
			205,000	181,844
5. Fines, forfeitures, law costs recovered				
	<i>Original</i>	£405,000		
	<i>Supplementary</i>	7,000		
			412,000	490,779
6. Proceeds of customs sales X				
	<i>Original</i>	£82,000		
	<i>Supplementary</i>	10,000		
			92,000	66,096
7. Miscellaneous				
	<i>Original</i>	£112,400		
	<i>Supplementary</i>	25,000		
			137,400	177,026
	TOTAL			
	<i>Original</i>	£5,952,640		
	<i>Supplementary</i>	47,000		
			£5,999,640	£6,068,985

4. Decrease in receipts is due to requests for attendance of officers being less 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 ...	65,533
Recovery of salary of officers on loan	49,735
Bill of Entry Receipts	16,994
General Lighthouse Fund	15,415
Sale of official cars	6,855
Statistical returns	4,575
Merchant shipping fees	3,469
Test bets	2,351
Rent of official premises	585
Scrivenery fees	239
Unclassified *	11,275
	<hr/> £177,026 <hr/>

EXTRA REMUNERATION

Twenty members of the Customs and Excise staff received allowances varying from £1,038 to £471 while engaged on investigation duty.

Six members of the Audit Branch received allowances of £1,161 and one member received an allowance of £1,123 while engaged on audit duty.

One thousand, one hundred and forty members of the Customs and Excise Staff, one thousand, two hundred and thirteen members of the Taxes Staff, seven hundred and four members of the General Service Staff and forty-one members of the Stamping Branch Staff received amounts varying from £401 to £7,630 in respect of overtime, allowances and/or rewards for the detection of smuggling or other revenue evasions, etc.

The total amount paid in respect of overtime was £4,679,892 and the total number of staff engaged on overtime was five thousand, three hundred and seventy-two.

One Assistant Solicitor received an allowance of £2,016 for performing higher duties. Two Legal Clerks received allowances of £776 for performing higher duties. Nine Higher Tax Officers received allowances varying from £769 to £527 for performing higher duties. One Higher Executive Officer received an allowance of £810 for performing higher duties. Three Executive Officers received allowances varying from £1,367 to £501 for performing higher duties. One Clerical Officer received an allowance of £512 for performing higher duties. Four Clerical Assistants received allowances varying from £1,019 to £409 for performing higher duties. One Executive Officer received an allowance of £1,260 for performing extra duties. Twenty Clerical Officers received allowances varying from £790 to £406 for performing extra duties. Five Clerical Assistants received allowances varying from £705 to £560 for performing extra duties. Fourteen members of the Industrial Staff in the Stamping Branch received allowances varying from £1,498 to £711 in respect of productivity and machine work. Two members of the Stamping Branch received gratuities of £1,750 in respect of "on call" duties for a period of six years. One Messenger received a gratuity of £487 for performing extra duties.

NOTES

This Account includes expenditure of £11,105 in respect of staff on loan, without repayment, to other Departments; £25,155 in respect of staff on loan, without repayment, to the EEC and £11,170 in respect of staff on loan, without repayment, to the Institute of Public Administration. The account also includes *ex-gratia* payments amounting to £73 as compensation for personal property damaged in the course of employment (E.109/4/41) and £150 in respect of legal costs (S.10/3/76).

P. McMAHON,
Accounting Officer.

OIFIG NA GCOIMISINEIRÍ IONCAIM,
30 Aibreán, 1982.

Vote 8

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.

P. L. McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31ST DECEMBER 1981 WITHOUT REPAYMENT.

Number of Vote	Department	Amount
		£
19	Civil Service Commission	39
23	Justice	2,187
29	Environment	1,790
30	Education	27,719
45	Posts and Telegraphs	2,539
	TOTAL £	34,274

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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 and certain other 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> £8,925,000 <i>Supplementary</i> 775,000	£ 9,700,000	£ 9,408,278	£ 291,722	£ —
A.2.—President's Household Staff: Wages and Allowances ...	44,000	42,728	1,272	—
A.3.—Consultancy Services X ...	35,000	19,516	15,484	—
B.1.—Office of Public Works: X Travelling and Incidental Expenses	1,163,000	1,187,041	—	24,041
B.2.—Office Machinery and other Office Supplies <i>Original</i> £145,000 <i>Supplementary</i> 35,000	180,000	174,752	5,248	—
C.—Post Office Services <i>Original</i> £273,000 <i>Supplementary</i> 60,000 X	333,000	332,364	636	—
D.—Purchase of Sites and Buildings <i>Original</i> £4,600,000 <i>Less Supplementary</i> 1,721,000	2,879,000	2,124,257	754,743	—
E.—New Works, Alterations and Additions <i>Original</i> £21,830,000 <i>Supplementary</i> 800,000	22,630,000	23,072,630	—	442,630
F.1.—Maintenance and Supplies <i>Original</i> £12,252,000 <i>Supplementary</i> 790,000	13,042,000	13,427,190	—	385,190
F.2.—Furniture, Fittings and Utensils <i>Original</i> £1,786,000 <i>Supplementary</i> 300,000 X	2,086,000	2,112,640	—	26,640
F.3.—Rents, Rates, etc. <i>Original</i> £9,975,000 <i>Supplementary</i> 770,000	10,745,000	10,720,992	24,008	—
F.4.—Fuel, Light, Water, Cleaning Materials, etc. <i>Original</i> £4,750,000 <i>Supplementary</i> 750,000	5,500,000	5,230,851	269,149	—

Vote 9

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.5.—Repair of Courthouses				
<i>Original</i> £690,000				
<i>Less Supplementary</i> 254,000				
	436,000	442,675	—	6,675
F.6.—Works to the Kings Inns				
<i>Original</i> Nil				
<i>Supplementary</i> £28,000				
	28,000	—	28,000	—
G.1.—Arterial Drainage—Surveys	210,000	240,757	—	30,757
G.2.—Arterial Drainage—Construction Works				
<i>Original</i> £7,500,000				
<i>Supplementary</i> 1,500,000				
	9,000,000	9,039,169	—	39,169
G.3.—Arterial Drainage—Maintenance				
<i>Original</i> £2,760,000				
<i>Supplementary</i> 100,000				
	2,860,000	3,016,985	—	156,985
H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores				
<i>Original</i> £2,678,000				
<i>Less Supplementary</i> 278,000				
	2,400,000	2,604,638	—	204,638
I.—Coast Protection				
<i>Original</i> £197,000				
<i>Supplementary</i> 45,000				
	242,000	219,101	22,899	—
J.1.—National Monuments				
<i>Original</i> £1,643,000				
<i>Supplementary</i> 300,000				
	1,943,000	1,930,318	12,682	—
J.2.—Conservation and Restoration of Holy Cross Abbey (Grant-in-Aid)	15,000	6,540	8,460	—
GROSS TOTAL				
<i>Original</i> £81,471,000				
<i>Supplementary</i> 4,000,000				
	85,471,000	85,353,422	1,434,303	1,316,725
			Surplus of Gross Estimate over Expenditure £117,578	
	Estimated	Realised	Surplus of Appropriations in Aid realised £1,286,169	
Deduct—				
K.—Appropriations in Aid	13,500,000	14,786,169		
NET TOTAL			Total Surplus to be surrendered £1,403,747	
<i>Original</i> £67,971,000				
<i>Supplementary</i> 4,000,000				
	71,971,000	70,567,253		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—The provision that had been made to meet arrears on pay awards to certain grades within the year was in the event in excess of what was needed.

A.3.—A survey which was undertaken within the Office did not proceed as quickly as expected.

B.1.—Requirements under travelling and subsistence were greater than expected.

B.2.—Requirements were somewhat less than expected.

D.—Some payments which it was expected would mature within the year did not do so.

The payments in the year were as follows:—

	<u>SERVICE</u>	<u>AMOUNT</u>	<u>DEPARTMENT OF FINANCE AUTHORITY</u>
		£	
DEPARTMENT OF FINANCE			
Dublin	: Beggars Bush — site (purchase price and costs)	25,430	S.102/6/26
Kerry	: Caherina, Tralee — site (balance of purchase price)	37,500	S.102/6/26
REVENUE COMMISSIONERS			
Cavan	: Tuam, Blacklion — site (purchase price)	10,000	S.102/6/26
Clare	: Kilrush Road, Ennis — site (purchase price and land annuity redemption)	170,009	S.102/6/26
Galway	: Hibernian House, Eyre Square — premises (deposit — leasehold interest)	1,000	S.102/6/26
Louth	: Carrickarnon — site (purchase price, land annuity redemption and costs)	226,503	S.211/78
COMMISSIONERS OF PUBLIC WORKS			
Clare	: Burren National Park — lands (purchase price; deposit)	17,350	S.102/4/77
Donegal	: Glenveagh Estate — lands and premises (seventh instalment on lands, refund of tax credit on buildings)	96,962	S.102/7/74
	: St. Columbs, Churchill, Letterkenny — lands, etc (legal costs)	5,709	F.200/20/62
Galway	: Ardmullivan Castle — building (purchase price and legal costs)	575	S.102/6/26
	: Connemara National Park — lands (purchase prices and legal costs)	24,945	S.102/1/73
Kilkenny	: Industrial Estate — site (purchase price)	26,000	S.102/6/26
Limerick	: Newcastle West — premises (contribution towards purchase price of £32,000)	8,000	S.102/14/72
Offaly	: Clonmacnoise — sites including premises (balance of purchase price)	18,750	S.102/6/26
Roscommon	: Lough Ree — site (purchase price)	9,500	S.102/6/26
Tipperary	: Ardcroney, Nenagh — lands (purchase price)	5,500	S.102/21/80
	: Cahir Castle — premises at (purchase price)	40,000	S.200/6/52

Vote 9

DEPARTMENT OF JUSTICE		£	
Kerry	: Muckcross Road, Killarney — site (purchase price)	75,000	S.102/6/26
Garda Síochána—			
Clare	: Kilmihil — site (purchase price and legal costs)	12,615	S.102/6/26
Donegal	: Carrick — premises (purchase price)	14,000	S.102/6/26
Dublin	: Coleraine House — premises (deposit)	5,000	S.13/7/78
	: Lucan — premises (purchase price and costs)	99,702	S.14/9/81
	: Store Street — site (purchase price)	120,000	S.102/6/26
Galway	: Letterfrack — site (purchase price and costs) and premises (deposit)	25,897	S.102/6/26
	: Oranmore — site (deposit)	7,500	S.102/6/26
	: Woodford — site (purchase price)	4,200	S.102/6/26
Kerry	: Ballinskelligs — site (balance of purchase price)	6,375	S.102/6/26
	: Ballyheigue — site (balance of purchase price)	10,500	S.102/6/26
	: New Road, Killarney — site (purchase price)	185,000	S.102/6/26
Limerick	: Adare — premises (deposit)	9,500	S.102/6/26
	: Foynes — site (deposit)	1,386	S.102/6/26
	: Newcastle West — sites (purchase price and costs)	10,661	S.102/6/26
Meath	: Ashbourne — site (purchase price)	75,100	S.102/6/26
Roscommon	: Tarmonbarry — premises (purchase price)	36,000	S.102/6/26
Sligo	: Coolaney — premises (purchase price)	8,000	S.102/6/26
	: Riverstown — premises (balance of purchase price and legal costs)	13,520	S.102/6/26
Tipperary	: Littleton — site (purchase price)	5,500	S.102/6/26
	: Nenagh — premises (balance of purchase price)	110,250	S.102/6/26
	: Tipperary — premises (balance of purchase price of lessor's interest and legal costs)	1,445	S.102/6/26
Waterford	: Dungarvan — site (balance of purchase price and costs)	16,042	S.102/6/26
Westmeath	: Glasson — site (balance of purchase price)	4,125	dated
Wexford	: Ferns — premises (purchase price)	21,000	11.11.77
Wicklow	: Ashford — site (deposit)	4,500	S.102/6/26
DEPARTMENT OF THE ENVIRONMENT			
Clare	: Shannon — site (balance of purchase price)	26,040	S.102/6/26
Mayo	: Ballina — site (purchase price)	195,000	S.102/6/26
DEPARTMENT OF SOCIAL WELFARE			
Cork	: Hanover Street — site (purchase price)	210,000	S.102/6/26
Dublin	: Gandon House, Amiens Street — leasehold interest (purchase price)	70,500	S.2/8/78
Sligo	: Summerhill College — site at (deposit)	15,000	S.102/6/26
MINOR TRANSACTIONS, BALANCES, ETC.		1,166	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 pages 29 and 30.

F.1.—The cost of labour and materials was greater than expected and there was an increase in the volume of work. Details of expenditure, Department by Department, are at page 31.

F.2.—Requirements proved somewhat greater than expected. Details of expenditure, Department by Department, are at page 31. The value of stocks held at the Central Furniture Stores on 31st December, 1981 amounted to £75,000.

F.3.—Details of expenditure, Department by Department, are at page 31.

F.4.—Mild weather in the Autumn resulted in reduced demands for fuel. Details of expenditure, Department by Department, are at page 31.

F.5.—Progress on works was somewhat greater than expected.

F.6.—Expenditure was conditional on the passing of legislation, which had not been passed by 31st December, 1981.

G.1.—Expenditure on cross-border drainage survey was greater than expected. In addition to the charge against the subhead, engineering stores were supplied and services rendered by plant and machinery to the value of £16,873.

G.2.—Requirements proved somewhat greater than expected. 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	908,677
Maigue	684,663
Corrib/Mask/Robe	918,535

G.3.—Progress on works was greater than expected.

H.—There was increased demand for materials, spare parts, stores, etc., and the cost of labour was greater than expected. The value of stocks held at the Central Engineering Workshops on 31st December, 1981, amounted to £600,000 approximately.

I.—A liability which it was expected would mature before the end of the year did not do so.

J.1.—Some works did not proceed as quickly as expected.

J.2.—The provision made for this grant-in-aid in its final year was, as it transpired, more than sufficient.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Rents (including receipts from lettings of sporting and fishing rights, etc.)	550,000	663,883
2. Charges at harbours, parks, etc.	1,100,000	1,175,111
3. Sales of property	150,000	23,510
4. Recoveries from the Department of Posts and Telegraphs for services carried out on repayment terms	4,435,000	4,108,476

Vote 9

	Estimated	Realised
	£	£
5. Recoveries from other Departments, etc., for services carried out on repayment terms	1,085,000	1,655,820
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)	3,863,000	3,828,020
7. Recoveries from EEC in connection with certain arterial drainage operations	1,810,000	2,349,250
8. Fees, etc., in connection with the operation of the Local Loans Fund	350,000	718,340
9. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.	157,000	263,740
	<u>£13,500,000</u>	<u>£14,786,160</u>

1. Partly from receipts from new lettings and the effect of rent reviews.
3. Certain sales did not proceed as quickly as had been expected.
4. Revised arrangements with the Department of Posts and Telegraphs whereby with effect from 1st January, 1981 *all* expenditure on Area Engineering Headquarters, Training Centres, Warehousing and Garage Accommodation, was charged to Telephone Capital Account resulted in reduced receipts on this item. (Hitherto 5 per cent of such expenditure had been charged to Subhead E of this Vote and was recovered under this item).
5. Receipts generally reflected the increased cost of works and services and were derived as follows:—

Department of Social Welfare £1,212,686; Agency Fees £196,998; Córas Iompair Éireann £51,988; in respect of services rendered by Central Engineering Workshops and Stores £43,299; An Bord Pleanála £35,544; Department of Foreign Affairs in respect of prior years' transactions £26,859; in respect of miscellaneous stores issues £13,459; in respect of Central Furniture Stores issues £13,381; in respect of Holycross Abbey Works £10,000; Department of Labour Redundancy Appeals Tribunal £8,117; Property Services Agency, Sussex, England £8,109; Incorporated Law Society £7,461; Mayo County Committee of Agriculture £5,872; Department of Environment £4,470; Department of Agriculture, Northern Ireland £3,875; College of Science £1,820; Council of Europe £1,772; Allied Irish Banks £1,743; Central Bank £1,441; in respect of Dún Laoghaire Harbour stores issues £1,363; Bar Council of Ireland £1,356; Córas Trachtála £1,274; Tara Mines £448; National University of Ireland £273; sundry £2,218.

7. Some receipts from the EEC due in 1980 were received in 1981.
8. There were more new loans than expected.
9. These receipts, which are very numerous and largely subject to casual variation, were derived as follows:—

Sales of produce and surplus stores £67,287; hire of plant £30,984; work for others £20,905; Phoenix Park pavilions, licences, etc., £6,760; storage, etc. of boats at Dún Laoghaire and Howth Harbours £1,416; sale of postcards, maps, photos, etc., £18,984; in respect of electricity, gas, heating, etc., £26,429; compensation for damage £59,463; in respect of recoveries for protective clothing issued to employees £4,590; private telephone calls £4,570; facility fees £2,332; Kilkenny Design Workshops in respect of insurance at Nassau/Setanta £1,750; Department of Labour in respect of redundancy lump sum rebates £1,294; Council of Europe, in respect of refunds of travelling expenses £1,136; sundry £15,842.

EXTRA REMUNERATION

One hundred and eighty-seven officers received overtime payments totalling £82,733 which included sums ranging from £1,622 to £723 paid to three Higher Executive Officers, sums ranging from £1,779 to £440 paid to five Executive Officers, sums ranging from £2,871 to £416 paid to eight Staff Officers, sums ranging from £1,757 to £493 paid to eleven Clerical Officers, sums ranging from £1,568 to £428 paid to fifteen Clerical Assistants, sums ranging from £1,021 to £467 paid to three Architects, a sum of £432 paid to an Architectural Assistant, sums ranging from £2,089 to £614 paid to three Clerks of Works, a sum of £1,462 paid to the Assistant to the Works Manager (Central Building Maintenance Workshops), sums ranging from £1,147 to £556 paid to five Technical Assistants (Furniture Division), sums ranging from £1,618 to £1,120 paid to three Deputy Superintendents (Furniture Division), sums of £775 and £702 paid to two Engineering Technicians, a sum of £3,034 paid to the Workshop Superintendent, Central Engineering Workshops, a sum of £986 paid to the Clerk-in-Charge, Central Engineering Workshops, a sum of £1,587 paid to the Progress Clerk, Central Engineering Workshops, and sums ranging from £1,533 to £482 paid to five Messengers.

One officer received a gratuity of £1,290 for extra attendance (E.102/1/77).

NOTES

1. This account includes expenditure of £53,912 in respect of staff lent, without repayment, to another Department.
2. Expenditure amounting to £16,400, approximately, was incurred on a contract for the provision of a new premises as a result of modifications having to be incorporated after works under the original scheme had commenced (E.82/2/60).
3. A sum of £5,305 was paid to a contractor for losses incurred as a result of the cancellation of a contract (S.102/41/81).
4. A total of £14,212 in sums ranging from £7,903 to £5 was paid, *ex-gratia*, in twenty-five cases to contractors in respect of unforeseen increases in their contributions under the Social Welfare Acts (S.9/2/64).
5. Damage amounting to £1,210 was caused by road vehicles in five instances in the Phoenix Park (S.102/8/74; S.59/2/53 and S.48/3/47).
6. Losses by accidental fire not covered by insurance were as follows:—

	£
Rosmuc Garda Station, County Galway	412
Bray Post Office, County Wicklow	357
Ballybofey Garda Station, County Donegal	680
7. Expenditure totalling £7,700, approximately, was incurred in connection with research projects at State Parks (S.102/18/78 and S.43/6/32).
8. The account includes sums totalling £2,509 in respect of the operation and maintenance of Richmond Harbour, County 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 £81 (S.98/5/67).
9. Sums totalling £1,350 were paid in settlement of three claims for compensation by land-owners in respect of flooding of lands adjoining the River Blackwater embankments, County Clare (S.50/2/46).
10. Nine cases of malicious damage gave rise to losses amounting to £3,163 (S.200/9/45).
11. A sum of £83 was paid in settlement of a claim for personal injury on State property and £44 was paid in respect of fees for a medical examination of another claimant (S.102/34/80).

Vote 9

12. Sums of £40,000, £5,500, £994 (balance), £35,000, £32,500, £32,999 (balance), £1,500 and £600 were paid in final settlement of claims by employees for compensation for injuries received in the course of their work. In addition sums of £1,475, £2,077, £5,140, £5,905, £697, £110 and £2,121 were paid in respect of legal costs and a total of £162 was paid to medical practitioners for examination of employees who were, or who had indicated that they would be claiming compensation. A sum of £39,750 was lodged in Court in a case where legal action was taken by an employee. (E.112/4/81; E.112/5/81; E.112/9/80; E.112/11/81; E.112/6/81; E.112/12/80; E.112/14/81; E.112/15/81; E.112/9/79 and E.112/20/81).
13. Sums totalling £1,038, including a total of £169 in respect of fees and costs, were paid in settlement of six claims for loss of or damage to personal property arising from the activities of this Office (E.109/41/41).
14. Expenditure of £8,878 was incurred in renting premises which, in the event, could not be used (S.102/22/81).
15. The account includes payments totalling £5,800, approximately, in respect of the work of the National Committee for the International Hydrological Programme and payments totalling £3,500, approximately, in respect of the work of the National Committee for the International Commission on Irrigation and Drainage (S.74/14/64).
16. A total of £17,840 was paid, *ex-gratia*, on foot of thirty-four claims for damage, etc., caused by arterial drainage works. A total of £4,602 was paid in settlement of five cases of accidental loss and damage (S.59/1/68 and S.102/7/49).
17. Losses of stores to a total value of £3,522 were written off at twenty work centres (S.59/2/53).
18. Losses by theft to an estimated value of £3,416 were written off (S.59/2/53).
19. Payments totalling £13,764 were made in sixteen cases of collisions between State vehicles and other vehicles. Damage to one of the State vehicles amounted to £150 (S.48/3/47).
20. A premises and site which were surplus to requirements and were valued at £7,000 were transferred free of charge to the Department of Defence (S.15/2/46).
21. The net expenditure during the year on Post Office buildings charged to Telephone Capital Account amounted to £44,688,649 which included a total of £11,490 paid, *ex-gratia*, in twenty eight cases in recoupment of unforeseen increases in contractors contributions under the Social Welfare Acts (S.9/2/64).

S. Ó hAILÍN,
Oifigeach Cuntasaíochta.

OIFIG NA NÓIBREACHA POIBLÍ,
23 Aibreán, 1982.

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.

P. L. McDONNELL,
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, 1981

Service	Balance at 1st January, 1981	Receipts, 1981	Payments, 1981	Balance at 31st December, 1981
	£	£	£	£
Marine Works (Ireland) Act, 1902 — Maintenance Fund	(Dr) 10,237	858	1,695	(Dr) 11,074
Commissioners of Public Works in Ireland (Accept- ance of Trusteeship) Act, 1978 — Barretstown Castle Trust	(Dr) 15,690	7,437	18,844	(Dr) 27,097 (a)
Employment Guarantee Fund — Donegal and Kerry Surveys	(Cr) 8,943	85,000	89,006	(Cr) 4,937

(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. Ó hAILÍN,
Oifigeach Cuntasatochta.

OIFIG NA N-OIBREACHA POIBLÍ,
23 Aibreán, 1982.

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

	Departments, etc.	Vote Expenditure	
		£	£
President		50,000	4,771
Oireachtas and European Assembly		180,000	435,318
Taoiseach		55,000	124
Finance		1,430,000	2,108,184
Revenue Commissioners		325,000	46,863
Office of Public Works		452,000	781,100
Public Service		441,000	431,018
Justice		1,790,000	2,204,567
Environment		310,000	283,739
Education		315,000	97,579
Fisheries and Forestry		80,000	4,379
Gaeltacht		10,000	22,744
Agriculture		822,000	292,230
Transport		70,000	48,269
Posts and Telegraphs		2,050,000	637,161
Defence		160,000	64,941

Vote 9

Departments, etc.								Vote	Expenditure
								£	£
Foreign Affairs	...	...	...	...	...	...	...	1,600,000	1,129,646
Social Welfare	...	...	...	...	...	...	...	775,000	487,677
Sundry Departments, new buildings	...	...	...	...	...	...	...	6,705,000	9,068,808
Other buildings	...	...	...	...	...	...	...	3,570,000	4,234,620
Minor New Works not exceeding £20,000 each	...	...	...	...	...	...	...	570,000	568,058
Urgent and Unforeseen Works	...	...	...	...	...	...	...	5,000	—
Minor balances of expenditure (not provided for above) on works of prior years which may not be completed on 1st January, 1981	...	...	...	...	...	...	...	65,000	120,834
								21,830,000	
Supplementary								800,000	
TOTAL								£22,630,000	£23,072,630

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	£ 260,000	£ 260,276	£ 40,000	£ 26,810	£ —	£ —	£ 80,000	£ 78,620
Oireachtas and European Assembly	210,000	249,525	40,000	39,653	—	6,539	150,000	187,794
Taoiseach	150,000	218,464	30,000	40,218	450,000	390,897	90,000	96,050
Finance	570,000	545,925	110,000	81,235	735,000	428,002	250,000	281,834
Comptroller and Auditor General	1,000	361	1,000	1,112	5,000	4,900	1,000	—
Revenue Commissioners	970,000	1,191,533	190,000	215,140	3,150,000	3,082,804	680,000	771,086
Office of Public Works	4,560,000	4,407,552	80,000	62,749	500,000	750,013	400,000	381,634
Public Service	100,000	114,139	20,000	34,893	375,000	422,503	100,000	109,592
Justice	2,020,000	2,543,489	90,000	139,850	585,000	1,191,934	700,000	801,628
Environment	140,000	166,002	35,000	52,442	325,000	294,057	100,000	116,274
Education	475,000	629,958	60,000	84,857	330,000	383,397	300,000	358,378
Fisheries	25,000	32,703	10,000	10,841	50,000	67,162	60,000	58,500
Gaeltacht	10,000	8,349	9,000	6,649	40,000	41,567	16,000	31,131
Agriculture	580,000	523,687	90,000	107,077	500,000	550,156	630,000	610,912
Lands	100,000	103,952	25,000	18,933	50,000	23,656	100,000	92,827
Labour	90,000	97,641	50,000	57,418	350,000	386,268	70,000	101,644
Trade, Com- merce and Tourism	130,000	102,114	40,000	49,861	250,000	305,015	90,000	87,659
Transport	60,000	87,003	20,000	25,013	55,000	131,108	70,000	117,565
Posts and Telegraphs	650,000	905,767	260,000	313,041	55,000	55,721	88,000	120,423
Defence	150,000	204,056	40,000	94,607	40,000	38,696	70,000	77,067
Foreign Affairs	500,000	405,057	150,000	226,829	820,000	886,676	255,000	210,569
Social Welfare	380,000	456,758	76,000	89,250	1,000,000	973,702	380,000	472,897
Health	80,000	116,828	15,000	27,925	110,000	164,721	40,000	46,532
Industry and Energy	20,000	30,317	5,000	12,849	200,000	141,498	30,000	20,235
Unallocated	21,000	25,734	300,000	293,388	—	—	—	—
	12,252,000	13,427,190	1,786,000	2,112,640	9,975,000	10,720,992	4,750,000	5,230,851
Supplementary	790,000	—	300,000	—	770,000	—	750,000	—
TOTAL	£ 13,042,000	£ 13,427,190	£ 2,086,000	£ 2,112,640	£ 10,745,000	£ 10,720,992	£ 5,500,000	£ 5,230,851

Vote 10

STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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> £470,000				
<i>Supplementary</i> 176,000				
	646,000	620,622	25,378	—
B.—Travelling and Incidental Expenses ...	29,000	29,494	—	494
C.—Post Office Services	7,000	8,864	—	1,864
D.—Apparatus and Chemical Equipment				
<i>Original</i> £181,000				
<i>Less Supplementary</i> 25,000				
	156,000	150,732	5,268	—
GROSS TOTAL				
<i>Original</i> £687,000				
<i>Supplementary</i> 151,000				
	£ 838,000	809,712	30,646	2,358
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £28,288	
E.— <i>Deduct—</i> Appropriations in Aid	20,000	17,292	Deficiency in Appropriations in Aid realised £2,708	
NET TOTAL			Net Surplus to be surrendered £25,580	
<i>Original</i> £667,000				
<i>Supplementary</i> 151,000				
	£ 818,000	792,420		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—The excess was due to increased Post Office charges.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for various analyses, examinations, tests, etc.	11,000	9,700
2. Recoupment of certain travelling expenses	9,000	7,592
	£20,000	£17,292

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

Two officers received allowances of £428 and £640, respectively, in respect of duties as delegates at meetings abroad.

Two Laboratory Technicians, two Attendants and one Storekeeper received sums varying from £1,154 to £2,553 in respect of overtime. The total expenditure on overtime was £11,723. The total number of officers who received extra remuneration was twenty-one.

NOTE

Ex-gratia payments amounting to £59 were made to four officers in respect of loss and damage to personal property in the course of official duties (S.L. 101/81).

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
15th April, 1982.

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.

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

Vote 11

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31st December, 1981, compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
Secret Service	£ 125,000	£ 80,423	£ 44,577	£ —

Surplus to be surrendered £44,577

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
19 Márta, 1982.

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

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

OFFICE OF THE ATTORNEY GENERAL

Vote 12

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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> £1,693,000				
<i>Supplementary</i> 70,000				
	1,763,000	1,745,416	17,584	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £55,000				
<i>Supplementary</i> 20,000				
	75,000	57,275	17,725	—
C.—Post Office Services	12,000	20,082	—	8,082
D.—Fees to Counsel				
<i>Original</i> £230,000				
<i>Supplementary</i> 300,000				
	530,000	430,956	99,044	—
E.—General Law Expenses				
<i>Original</i> £115,000				
<i>Supplementary</i> 150,000				
<i>Do.</i> 333,000				
	598,000	617,798	—	19,798
F.—Defence of Public Servants	7,000	6,001	999	—
G.—Law Reform Commission				
<i>Original</i> £211,000				
<i>Less Supplementary</i> 40,000				
	171,000	171,000	—	—
GROSS TOTAL				
<i>Original</i> £2,323,000				
<i>Supplementary</i> 450,000				
<i>Do.</i> 383,000				
	£ 3,156,000	3,048,528	135,352	27,880
			Surplus of Gross Estimate over Expenditure £107,472	
Deduct—	Estimated	Realised		
H.—Appropriations in Aid				
<i>Original</i> £18,000				
<i>Supplementary</i> 7,000				
	25,000	43,013		
			Surplus of Appropriations in Aid realised £18,013	
NET TOTAL				
<i>Original</i> £2,305,000				
<i>Supplementary</i> 450,000				
<i>Do.</i> 376,000				
	£ 3,131,000	3,005,515	Total Surplus to be surrendered £125,485	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Expenditure on travel and office equipment was less than anticipated.

C.—The excess was due to increased Post Office charges.

Vote 12

D.—The saving was due mainly to the non-payment of the balance of fees to Counsel in connection with the Tribunal enquiring into the Stardust Disaster. The fees due in respect of the final weeks of the enquiry were not processed in time.

F.—The provision is necessarily conjectural.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Costs and Fees recovered by the Chief State Solicitor, etc.			
	<i>Original</i>	£16,000	
	<i>Supplementary</i>	7,000	
		23,000	41,013
2. Receipts from the Department of Posts and Telegraphs		2,000	2,000
	<i>TOTAL</i>		
	<i>Original</i>	£18,000	
	<i>Supplementary</i>	7,000	
		£25,000	£43,013

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

EXTRA REMUNERATION

Four officers received sums ranging from £436 to £1,620, in respect of duties as delegates at meetings abroad. Two officers received £1,377 each for private secretary duties. One officer received £800 for the performance of special duties.

The following payments were made in respect of overtime:— Sums ranging from £415 to £2,425 were paid to:— two Senior Legal Clerks; four Legal Clerks; two Legal Staff Officers; three Law Clerks; nine Clerical Assistants; one Paperkeeper and one Messenger.

The total expenditure on overtime for the year was £27,458.

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

NOTE

The Account of another Vote includes expenditure of £1,553 in respect of remuneration of an officer lent, without repayment, to the Office of the Attorney General.

D. QUIGLEY,
Accounting Officer.

OFFICE OF THE ATTORNEY GENERAL,
30th April, 1982.

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.

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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 ...	190,000	188,278	1,722	—
B.—Travelling and Incidental Expenses ...	7,600	13,584	—	5,984
C.—Post Office Services	4,400	5,914	—	1,514
D.—Fees to Counsel	366,000	322,287	43,713	—
E.—General Law Expenses	10,000	5,860	4,140	—
F.—State Pathology	30,000	53,628	—	23,628
GROSS TOTAL	£ 608,000	589,551	49,575	31,126
			Surplus of Gross Estimate over Expenditure £18,449	
	Estimated	Realised	Surplus of Appropriations in Aid realised £4,061	
Deduct— G.—Appropriations in Aid	5,000	9,061		
NET TOTAL	£ 603,000	580,490	Total Surplus to be surrendered £22,510	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- 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 excess was due to (i) the cost of a pay increase for the State Pathologist, (ii) the employment of a Laboratory Technician and (iii) the cost of travelling being greater than anticipated.

APPROPRIATIONS IN AID

- G.—The surplus was due to the receipt of fees received by the State Pathologist for post-mortems performed under the provisions of Section 33 (2) of the Coroners Act, 1962 being greater than anticipated.

Vote 13

EXTRA REMUNERATION

The total expenditure on overtime was £190.

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

SIMON T. O'LEARY,
Accounting Officer.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS,
19 Aibreán, 1982.

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.

P. L. McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

MISCELLANEOUS EXPENSES

Vote 14

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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)	60,000	64,503	—	4,503
B.—Centenarians' Bounty	2,000	1,650	350	—
C.—State Entertainment	240,000	191,262	48,738	—
D.—Recoupment to the Central Bank of Ireland of payments to the liquidator of the Irish Trust Bank Ltd. ...	6,000	—	6,000	—
E.—Recoupment to the Agricultural Credit Corporation in respect of costs incurred in funding the McCartin Group of Companies (in receivership)				
Original	Nil			
Supplementary	£1,164,000			
	1,164,000	1,164,000	—	—
TOTAL				
Original	£308,000			
Supplementary	1,164,000			
	£1,472,000	1,421,415	55,088	4,503

Surplus to be surrendered £50,585

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The excess was due to expenditure on travelling and subsistence and payments to the Temporary Property Arbitrator being greater than expected.
- B.—The provision is necessarily conjectural.
- C.—Entertainment by a number of Departments was less than anticipated.
- D.—Necessary procedures were not completed in the year and, therefore, payments did not arise.

NOTE

Fees (stamps) amounting to £7,766 were paid to the Property Arbitrators during the year.

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
23rd April, 1982.

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.

P. L. McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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> £1,150,000				
<i>Supplementary</i> 117,000				
	1,267,000	1,215,533	51,467	—
A.2.—Consultancy Services				
<i>Original</i> £10,000				
<i>Less Supplementary</i> 9,990				
	10	—	10	—
B.1.—Travelling and Incidental Expenses	100,000	96,477	3,523	—
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £407,000				
<i>Less Supplementary</i> 140,010				
	266,990	264,327	2,663	—
C.—Post Office Services	40,000	45,982	—	5,982
D.—Printing and Binding				
<i>Original</i> £3,600,000				
<i>Less Supplementary</i> 150,000				
	3,450,000	3,497,728	—	47,728
E.—Paper and Publications				
<i>Original</i> £2,308,000				
<i>Supplementary</i> 790,000				
	3,098,000	3,079,353	18,647	—
GROSS TOTAL				
<i>Original</i> £7,615,000				
<i>Supplementary</i> 607,000				
	8,222,000	8,199,400	76,310	53,710
			Surplus of Gross Estimate over Expenditure £22,600	
	Estimated	Realised		
F.—Appropriations in Aid				
<i>Original</i> £1,000,000				
<i>Supplementary</i> 100,000				
	1,100,000	1,234,486		
			Surplus of Appropriations in Aid realised £134,486	
NET TOTAL				
<i>Original</i> £6,615,000				
<i>Supplementary</i> 507,000				
	7,122,000	6,964,914		
			Total Surplus to be surrendered £157,086	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—Expenditure on postage and telephone calls was greater than anticipated.

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Sales of publications	...	...	300,000	313,779
2. Supplies and services provided on repayment				
	<i>Original</i>	£695,000		
	<i>Supplementary</i>	100,000		
			795,000	903,708
3. Miscellaneous receipts			5,000	16,999
	<i>TOTAL</i>			
	<i>Original</i>	£1,000,000		
	<i>Supplementary</i>	100,000		
			£1,100,000	£1,234,486

2. Recoupment in respect of supplies to the Department of Posts and Telegraphs realised more than was expected.
3. A sum of £11,022 was received from a contractor in compensation for loss incurred in re-placing contracts which had been terminated because of the inability of the contractor to carry out work at the contract prices.

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

VALUE OF STOCK IN HAND ON 31ST DECEMBER, 1981

	£
Paper	740,564
Miscellaneous	129,588
	£870,152

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 ten officers received payment for working overtime; fifty-five of these received amounts varying from £403 to £5,322.

The total expenditure on overtime was £77,577.

NOTES

Ex-gratia payments as follows were made to contractors—

—£494 and £825 in respect of genuine clerical errors in tenders (S.9/4/58).

—£375 in respect of unforeseeable additional charges incurred in the execution of a contract (S.9/8/51).

Additional expenditure of £5,360 was incurred in a case where, on discovery by the lowest tenderer that because of a genuine clerical error in his tender the price on the basis of which the 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).

Ex-gratia payments amounting to £96 were made to two officers in respect of loss of and damage to personal property (E.109/41/41).

A loss of £191 was suffered through damage to stores of paper as a result of a break-in and was written off (S.49/3/78).

Vote 15

Free copies of official publications, valued at £1,000, were issued to various organisations during the year (S.46/2/35, S.46/13/50, S.71/14/46, S.46/29/30, S.46/5/45, S.46/37/24, S.46/1/39 and S.46/3/67).

BRIAN KISSANE,
Accounting Officer.

STATIONERY OFFICE,
26th March, 1982.

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.

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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 ...	4,414,000	4,256,628	157,372	—
B.1.—Travelling and Incidental Expenses	867,000	1,007,702	—	140,702
B.2.—Office Machinery and other Office Supplies	24,000	11,854	12,146	—
C.—Post Office Services	44,000	37,067	6,933	—
D.—Stores	90,000	89,547	453	—
E.—Equipment	900,000	782,070	117,930	—
GROSS TOTAL	£ 6,339,000	6,184,868	294,834	140,702
			Surplus of Gross Estimate over Expenditure £154,132	
	Estimated	Realised	Surplus of Appropriations in Aid realised £6,854	
Deduct— F.—Appropriations in Aid	928,000	934,854	Total Surplus to be surrendered £160,986	
NET TOTAL	£ 5,411,000	5,250,014		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to non-recruitment of additional staff provided for and to delays in filling vacancies, partly offset by special pay awards for which provision had not been made and by overtime and additional assistance exceeding the provision made.
- B.1.—Excess mainly because the extent of travelling and subsistence, the relevant rates, and the running and maintenance costs for transport were greater than envisaged.
- B.2.—Development of a computerised sales record system in the Valuation Office has been held up by unforeseen difficulties regarding information sources.
- C.—Expected increases in telephone charges did not materialise.
- E.—Saving due to late delivery of some items of mapping equipment.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
VALUATION OFFICE			
1. Contributions by rating authorities pursuant to 37 and 38 Vict., c. 70 in respect of the expenses of the annual revision of valuations		6,295	6,608
2. Fees payable pursuant to 23 Vict., c. 4 (sec. 9)		12,200	12,126
3. Miscellaneous		9,450	3,641

Vote 16

ORDNANCE SURVEY							£	£
4. Sales of Maps	...	...	...	...	...	...	900,000	912,365
5. Miscellaneous	...	...	...	...	...	...	55	114
							<u>£928,000</u>	<u>£934,854</u>

1. Includes arrears from previous year.

3. There was an unexpected fall in receipts from fees for consulting Valuation Office records.

EXTRA REMUNERATION

A Superintendent received £493 for performance of higher duties.

A total of one hundred and forty-nine officers were paid overtime. Thirty-eight officers received sums varying from £405 to £3,397. The total amount paid in respect of overtime was £53,703.

P. B. DUFFIN,
Accounting Officer.

VALUATION OFFICE,
19th April, 1982.

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.

P. L. McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

APPENDIX A

FACE VALUE OF MAPS SUPPLIED TO AND SPECIAL WORK DONE FOR OTHER GOVERNMENT DEPARTMENTS AND OFFICES DURING YEAR ENDED 31ST DECEMBER, 1981, WITHOUT REPAYMENT.

Vote No.	Departments, etc.	Face Value of Maps	Cost of Special Work	Total
		£	£	£
2	Houses of the Oireachtas and the European Assembly	3	713	716
4	Central Statistics Office	609	200	809
6	Office of the Minister for Finance	20	339	359
8	Office of the Revenue Commissioners	238	—	238
9	Public Works and Buildings	27,697	169	27,866
13	Office of the Director of Public Prosecutions	—	172	172
18	Office of the Minister for the Public Service	4	—	4
23	Office of the Minister for Justice	174	—	174
24	Garda Síochána	31,712	3,222	34,934
27	Land Registry and Registry of Deeds	8,598	6,060	14,658
29	Environment	1,485	158	1,643
30	Office of the Minister for Education	2,059	2,155	4,214
37	Fisheries	1,574	—	1,574
38	Forestry	54,669	1,713	56,382
39	Roinn na Gaeltachta	10	86	96
40	Agriculture	653	70	723
41	Lands	56,414	180	56,594
42	Labour	35	—	35
43	Trade, Commerce and Tourism	3,690	4,350	8,040
44	Transport	490	299	789
45	Posts and Telegraphs	—	562	562
46	Defence	70,351	6,141	76,492
48	Foreign Affairs	—	75	75
50	Social Welfare	259	29	288
51	Health	151	—	151
	TOTAL	£ 260,895	26,693	287,588

APPENDIX B

FACE VALUE OF MAPS PRESENTED DURING THE YEAR ENDED 31ST DECEMBER, 1981, TO VARIOUS INSTITUTIONS.

	£
National Library	15,114
British Museum, London	15,114
Cambridge University	54
Trinity College, Dublin	2,534
University College, Dublin	9,024
University College, Galway	170
Queen's University, Belfast	54
TOTAL	£42,064

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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.	7,612,000	7,568,968	43,032	—
B.—Contributions towards Rates on premises occupied by Representatives of External Governments	35,000	44,098	—	9,098
GROSS TOTAL	£ 7,647,000	7,613,066	43,032	9,098
			Surplus of Gross Estimate over Expenditure £33,934	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £11,839	
C.—Appropriations in Aid	1,493,000	1,504,839	Total Surplus to be surrendered £45,773	
NET TOTAL	£ 6,154,000	6,108,227		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Includes payment of a number of late claims received after the close of the previous financial year and also a number of payments in respect of newly acquired properties for which provision had not been made.

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))	188,300	187,423
2. Receipts from Post Office Savings Bank for premises occupied in connection therewith	20,000	20,016
3. Payment by local authorities for premises occupied by Local Accounts and Supply Staff, Department of the Environment (No. 14 of 1939 (sec. 17))	1,000	888
4. Receipts in respect of premises occupied by the Department of Posts and Telegraphs	1,283,700	1,296,512
	£1,493,000	£1,504,839

P. B. DUFFIN,
Accounting Officer.

VALUATION OFFICE,
19th April, 1982.

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.

P. L. McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

Vote 18 OFFICE OF THE MINISTER FOR THE PUBLIC SERVICE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, compared with the sum granted, for the salaries and expenses of the Office of the Minister for the Public Service and for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £3,850,000				
<i>Supplementary</i> 515,000				
	4,365,000	4,256,898	108,102	—
A.2.—Consultancy Services	210,000	182,024	27,976	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £338,000				
<i>Less Supplementary</i> 62,000				
	276,000	272,735	3,265	—
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £48,000				
<i>Supplementary</i> 5,000				
	53,000	55,102	—	2,102
C.—Post Office Services	125,000	119,014	5,986	—
D.—Central Data Processing Services ...	1,300,000	1,310,403	—	10,403
E.—Institute of Public Administration (Grant-in-Aid)				
<i>Original</i> £714,000				
<i>Supplementary</i> 90,000				
	804,000	804,000	—	—
F.—Gaeleagras na Seirbhíse Poiblí				
<i>Original</i> £26,000				
<i>Supplementary</i> 5,000				
	31,000	30,735	265	—
G.—Civil Service Arbitration Board				
<i>Original</i> £14,000				
<i>Less Supplementary</i> 4,000				
	10,000	5,056	4,944	—
H.—Review Body on Remuneration in the Upper Ranges in the Public Sector				
<i>Original</i> £14,000				
<i>Less Supplementary</i> 6,000				
	8,000	4,066	3,934	—
GROSS TOTAL				
<i>Original</i> £6,639,000				
<i>Supplementary</i> 543,000				
£	7,182,000	7,040,033	154,472	12,505
			Surplus of Gross Estimate over Expenditure £141,967	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
<i>Deduct—</i>	£	£		
I.—Appropriations in Aid	Estimated	Realised		
<i>Original</i>				
<i>Supplementary</i>				
	1,311,000	1,319,618		
			Surplus of Appropriations in Aid realised £8,618	
NET TOTAL				
<i>Original</i>				
<i>Supplementary</i>				
	5,871,000	5,720,415		
			Total Surplus to be surrendered £150,585	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—The saving arose because some consultancy assignments and research projects envisaged for 1981 did not in fact materialise in that year.

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

H.—The saving arose because specialist assistance to the Review Body proved to be unnecessary.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Receipts from the Department of Posts and Telegraphs		8,000	8,824
2. Receipts from computer services rendered by Central Data Processing Services			
<i>Original</i>	£1,060,000		
<i>Supplementary</i>	190,000		
		1,250,000	1,256,128
3. Recoupment of salaries, etc., of officers on secondment			
<i>Original</i>	42,000		
<i>Less Supplementary</i>	5,000		
		37,000	36,824
4. Recoupment of certain travelling and subsistence expenses from the EEC			
<i>Original</i>	£6,000		
<i>Supplementary</i>	1,000		
		7,000	8,313
5. Recoupment in respect of training work for outside organisations			
<i>Original</i>	£10,000		
<i>Less Supplementary</i>	10,000		
		—	—
6. Miscellaneous		9,000	9,529
TOTAL			
<i>Original</i>	£1,135,000		
<i>Supplementary</i>	176,000		
		£1,311,000	£1,319,618

Vote 18

1. The amount estimated represents that proportion of the salary of the Chief Medical Officer attributable to work carried out for the Department of Posts and Telegraphs. Because during 1981 a substitute to the Chief Medical Officer (fee-paid on a daily basis) had to be engaged due to the Chief Medical Officer's absences on official duties, the amount realised includes also part of the fees paid to the substitute.
4. The surplus was due to the frequency of travel on EEC business (certain costs reimbursable from EEC) being greater than expected.
6. The surplus was due to an increase in the numbers attending classes at night in Gaeleagras na Seirbhíse Poiblí.

EXTRA REMUNERATION

Forty-one officers received allowances ranging from £428 to £1,162 for roster and programming duties. One officer received an allowance of £1,014 in respect of duties as a delegate at meetings abroad. Seventeen officers received sums ranging from £400 to £2,038 for performance of higher duties. Forty-nine officers received sums ranging from £417 to £6,152 for overtime. The total expenditure on overtime was £83,068 and the total number of officers who received extra remuneration was one hundred and eighty-six.

NOTES

Ex-gratia payments amounting to £57 were made to four officers in respect of loss and damage to personal property in the course of official duties (E.1/67/79).

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS ETC., ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1981.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1981
Civil Service Arbitration Board	1950/51	£ 149,772
Review Body on Remuneration in the Upper Ranges in the Public Sector	1969/70	266,273

S. MAC GAMHNA,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
28 Aibreán, 1982.

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.

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

Vote 18

VALUE OF COMPUTER TIME RENDERED TO OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1981, WITHOUT REPAYMENT.

Number of Vote	Departments, etc.	Amount
4	Central Statistics Office	£ 46,766
6	Finance	123,281
7	Comptroller and Auditor General	446
9	Public Works	8,283
15	Stationery Office	505
16	Valuation and Ordnance Survey	4,243
19	Civil Service Commission	12,657
23	Justice	177,192
29	Environment	82,887
30, 31 and 32	Office of the Minister for Education, Primary and Secondary Education	57,721
37	Fisheries	469
38	Forestry	41,040
40	Agriculture	79,281
41	Lands	2,116
42	Labour	13,478
43	Trade, Commerce and Tourism	2,260
44	Transport	3,648
45	Posts and Telegraphs	314
46	Defence	52,660
48	Foreign Affairs	53,206
51	Health	5,160
52	Industry and Energy	1,359
		£768,972

Vote 19

CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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 ...	1,322,000	1,331,271	—	9,271
A.2.—Examiners, etc. ...	245,000	208,051	36,949	—
B.1.—Travelling and Incidental Expenses	113,000	141,532	—	28,532
B.2.—Office Machinery and other Office Supplies ...	50,000	49,165	835	—
C.—Post Office Services ...	138,000	128,625	9,375	—
D.—Examinations ...	310,000	295,508	14,492	—
GROSS TOTAL	£ 2,178,000	2,154,152	61,651	37,803
			Surplus of Gross Estimate over Expenditure £23,848	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £11,962	
E.—Appropriations in Aid	977,000	988,962		
NET TOTAL	£ 1,201,000	1,165,190	Total Surplus to be surrendered £35,810	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—The saving arose as the number of appointments made dropped and fewer candidates than estimated were therefore required to attend for medical examinations, with a resulting drop in the amount of medical fees.

B.1.—Excess due to increased travelling and subsistence because (a) the majority of Garda Interview Boards were held in country areas and were of long duration, (b) certain Local Appointments Commission Boards held in Dublin now have to include local (rural) representation and (c) the recruitment of Telephonists in 1981 was organised on a local basis.

C.—Expenditure on telephone and telegram charges was less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs	627,000	627,000
2. Receipts from County and County Borough Councils, Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))	350,000	361,962
	<u>£977,000</u>	<u>£988,962</u>

EXTRA REMUNERATION

Ten officers received sums varying from £462 to £1,704 for performance of overtime.
 The total expenditure on overtime was £16,266.
 The total number of officers who received extra remuneration was eighty-eight.

NOTES

Ex-gratia payments amounting to £148 were made to two officers in respect of loss of personal property in the course of official duties.

In addition to the amount expended under Subhead A, a sum of £106,000 was received from the Vote for Remuneration (No. 54).

D. C. Ó BRIAIN,
Accounting Officer.

CIVIL SERVICE COMMISSION,
 28th April, 1982.

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.

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

Vote 20

OFFICE OF THE OMBUDSMAN

ACCOUNT of the sum expended, in the year ended 31st December, 1981, compared with the sum granted, for the salaries and expenses of the Office of the Ombudsman.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	172,000	—	172,000	—
B.—Travelling and Incidental Expenses ...	20,000	—	20,000	—
C.—Publicity and Advertising	35,000	—	35,000	—
D.—Post Office Services	10,000	—	10,000	—
E.—Office Machinery	5,000	—	5,000	—
F.—Consultancy Fees	5,000	—	5,000	—
TOTAL	£ 247,000	—	247,000	—

Surplus to be surrendered £247,000

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A, B, C, D, E and F.—As the Office of the Ombudsman was not established in 1981 no expenditure was incurred in respect of the services provided for in this Vote.

S. MAC GAMHNA,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
1 Aibreán, 1982.

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

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

SUPERANNUATION AND RETIRED ALLOWANCES Vote 21

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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> £15,563,000 <i>Supplementary</i> 1,020,000	16,583,000	16,121,412	461,588	—
B.—Payments under the Contributory Pensions Schemes for Widows and Children of Civil Servants, members of the Judiciary and Court Officers <i>Original</i> £2,142,000 <i>Supplementary</i> 173,000	2,315,000	2,271,409	43,591	—
C.— <i>Ex-gratia</i> pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers <i>Original</i> £2,425,000 <i>Supplementary</i> 165,000	2,590,000	2,468,331	121,669	—
D.—Additional Allowances and Gratuities in respect of Established Officers and payments in respect of Transferred Service <i>Original</i> £7,833,000 <i>Supplementary</i> 540,000	8,373,000	7,246,251	1,126,749	—
E.—Compensation Allowances under Article 0 of the Treaty of 6th December, 1921	47,000	38,174	8,826	—
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> £3,519,000 <i>Supplementary</i> 873,000	4,392,000	3,848,244	543,756	—

Vote 21

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
G.—Injury Grants and Medical Fees ...	£ 56,000	£ 54,092	£ 1,908	£ —
H.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows				
<i>Original</i> £65,000				
<i>Supplementary</i> 9,000				
	74,000	67,115	6,885	—
GROSS TOTAL				
<i>Original</i> £31,650,000				
<i>Supplementary</i> 2,780,000				
	34,430,000	32,115,028	2,314,972	—
			Surplus of Gross Estimate over Expenditure £2,314,972	
Deduct—	Estimated	Realised		
I.—Appropriations in Aid				
<i>Original</i> £4,295,000				
<i>Supplementary</i> 270,000				
	4,565,000	5,095,665		
			Surplus of Appropriations in Aid realised £530,665	
NET TOTAL				
<i>Original</i> £27,355,000				
<i>Supplementary</i> 2,510,000				
	29,865,000	27,019,363		
			Total Surplus to be surrendered £2,845,637	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- D.—The amounts to be recouped from Vote 21 in respect of lump sums proved to have been over-estimated by various Departments.
- E.—Beneficiaries under this subhead are few. As their numbers are diminishing all the time it is difficult to estimate the relatively smaller expenditure involved.
- F.—As the widows' and children's pension schemes for non-established civil servants were only introduced in 1979 they are still in their early stages of implementation. Accordingly, accurate estimation is more difficult.
- H.—The numbers of RIC pensioners (including widows) are diminishing all the time and it is difficult to estimate expenditure accurately.

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)	43,600	44,041

Vote 21

	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	400	6
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))	1,665,000	1,665,000
4. Receipts in respect of pension liability of staff on loan, etc. ...	110,000	128,284
5. Contributions to Widows' and Children's Pensions Schemes for Civil Servants and others		
Original	£2,400,000	
Supplementary	200,000	
	2,600,000	3,082,938
6. Repayment of Gratuities, etc.	1,000	449
7. Purchase of notional service		
Original	£50,000	
Supplementary	70,000	
	120,000	172,738
8. Miscellaneous	25,000	2,209
TOTAL		
Original	£4,295,000	
Supplementary	270,000	
	£4,565,000	£5,095,665

- The arrangements for the payment of contributions of this nature are under review, with the object of saving administrative work. Pending completion of this review claims for refunds of contributions are being held in abeyance by local authorities.
- and 6. The number of officers are relatively few and can vary unpredictably from year to year. It is, therefore, difficult to estimate receipts accurately.
- The admission of women to membership of the contributory widows' and children's scheme on 1 June 1981 (following a Court decision) and a number of retrospective pay increases resulted in a higher level of contributions.
- It is difficult to estimate receipts under the scheme for purchase of notional service as the scheme was only introduced in 1979.
- Refunds of contributions under the Transfer Scheme were less than expected. The numbers involved are small.

EXTRA REMUNERATION

Sixty-one pensioners received from public funds sums ranging from £418 to £19,440 as remuneration for services rendered.

The total number of pensioners who received extra remuneration was one hundred and three.

S. MAC GAMHNA,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
28 Aibreán, 1982.

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.

P. L. McDONNELL,
Ard-Reachtairé Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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				
Original	£41,328,000			
Supplementary	20,134,000			
	61,462,000	60,844,401	617,599	—
B.—Supplementary Allowance				
Original	£924,000			
Less Supplementary	178,000			
	746,000	741,033	4,967	—
TOTAL				
Original	£42,252,000			
Supplementary	19,956,000			
	62,208,000	61,585,434	622,566	—

Surplus to be surrendered £622,566

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
19 Márta, 1982.

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

P. L. McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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.—Saaries, Wages and Allowances				
<i>Original</i> £5,512,000				
<i>Supplementary</i> 134,000				
	5,646,000	5,572,407	73,593	—
A.2.—Consultancy Services	22,000	21,250	750	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £500,000				
<i>Supplementary</i> 92,000				
	592,000	582,352	9,648	—
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £78,000				
<i>Supplementary</i> 4,000				
	82,000	97,079	—	15,079
C.—Post Office Services				
<i>Original</i> £150,000				
<i>Supplementary</i> 38,000				
	188,000	185,344	2,656	—
D.—Payments to the Incorporated Council of Law Reporting for Ireland				
<i>Original</i> £38,000				
<i>less Supplementary</i> 4,000				
	34,000	26,400	7,600	—
E.—Commissions and Special Inquiries				
<i>Original</i> £15,000				
<i>Supplementary</i> 2,000				
	17,000	20,142	—	3,142
F.1.—Legal Aid—Criminal				
<i>Original</i> £770,000				
<i>Supplementary</i> 160,000				
	930,000	898,471	31,529	—
F.2.—Legal Aid Board (Grant-in-Aid)				
<i>Original</i> £950,000				
<i>less Supplementary</i> 95,000				
	855,000	855,000	—	—
G.—Compensation for Personal Injuries Criminally Inflicted				
<i>Original</i> £940,000				
<i>Supplementary</i> 810,000				
	1,750,000	1,815,453	—	65,453

Vote 23

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
H.—Grants to Adoption Societies ...	£ 120,000	£ 120,000	£ —	£ —
GROSS TOTAL				
Original	£9,095,000			
Supplementary	1,141,000			
	£ 10,236,000	10,193,898	125,776	83,674
			Surplus of Gross Estimate over Expenditure £42,102	
Deduct—	Estimated	Realised		
I.—Appropriations in Aid				
Original	£360,000			
Less Supplementary	74,000			
	286,000	273,228		
			Deficiency in Appropriations in Aid realised £12,772	
NET TOTAL				
Original	£8,735,000			
Supplementary	1,215,000			
	£ 9,950,000	9,920,670		
			Net Surplus to be surrendered £29,330	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Fees for Nationality and Citizenship Certificates (No. 26 of 1956) ...	18,000	16,321
Public Record Office Fees ...	6,500	7,697

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.2.—The excess was due mainly to increases in costs being greater than anticipated and the need to purchase additional equipment.
- D.—An anticipated need to increase the grant did not materialise.
- E.—The bulk of the expenditure is made up of fees paid to members of the Criminal Injuries Compensation Tribunal. The fees payable are related to the number of cases dealt with and, accordingly, it is difficult to estimate accurately expenditure under this subhead.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Film Censorship fees (cash) ...	48,000	46,158
2. Recoupment of salaries, etc. of officers on secondment		
Original	£287,000	
Less Supplementary	59,000	
	228,000	222,920
3. Miscellaneous		
Original	£25,000	
Less Supplementary	15,000	
	10,000	4,150
TOTAL		
Original	£360,000	
Less Supplementary	74,000	
	£286,000	£273,228

EXTRA REMUNERATION

One hundred and twenty-seven officers received overtime payments in excess of £400, with amounts paid varying between £402 and £4,349. Overtime was paid to two hundred and ninety-three officers in all at a total cost of £146,462.

NOTES

Ex-gratia payments of £7,612, £7,350, £7,350, £2,142, £2,667 and £1,838 respectively were made in respect of counsel who were assigned outside the scope of the Free Legal Aid Regulations (S.332/3/75).

An *ex-gratia* payment of £13 was made to an officer in respect of damage to personal property (E.109/41/41).

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH
PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1981

Commission or Special Inquiry	Year of Appointment	Total expenditure to 31st December, 1981
Landlord and Tenant Commission ...	1965-66	£ 8,148
Criminal Injuries Compensation Tribunal ...	1974	54,747
Committee on Criminal Legal Aid ...	1975	4,753

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1982.

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.

P. L. McDONNELL,
Ard-Reachtaire Cúntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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> £101,582,000				
<i>Supplementary</i> 26,911,000				
	128,493,000	125,352,700	3,140,300	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £4,995,000				
<i>Supplementary</i> 1,987,000				
	6,982,000	7,184,327	—	202,327
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £700,000				
<i>Less Supplementary</i> 94,000				
	606,000	624,609	—	18,609
C.—Post Office Services				
<i>Original</i> £1,466,000				
<i>Supplementary</i> 492,000				
	1,958,000	2,300,714	—	342,714
D.—Clothing and Accessories				
<i>Original</i> £660,000				
<i>Supplementary</i> 360,000				
	1,020,000	1,359,044	—	339,044
E.—Station Services				
<i>Original</i> £943,000				
<i>Supplementary</i> 294,000				
	1,237,000	1,159,888	77,112	—
F.—Garda Síochána Medical Aid Society (Grant-in-Aid)	10,700	10,200	500	—
G.—Transport				
<i>Original</i> £4,584,000				
<i>Supplementary</i> 215,000				
	4,799,000	5,130,494	—	331,494
H.—Equipment				
<i>Original</i> £1,480,000				
<i>Supplementary</i> 87,000				
	1,567,000	1,619,705	—	52,705
X I.—Aircraft	1,000	—	1,000	—
J.—Superannuation, etc.				
<i>Original</i> £17,718,000				
<i>Supplementary</i> 1,200,000				
	18,918,000	18,358,824	559,176	—
K.—Witnesses' Expenses	145,000	134,230	10,770	—
GROSS TOTAL				
<i>Original</i> £134,284,700				
<i>Supplementary</i> 31,452,000				
£	165,736,700	163,234,735	3,788,858	1,286,893
			Surplus of Gross Estimate over Expenditure £2,501,965	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised		
L.—Deduct—				
Appropriations in Aid				
Original	£1,738,700			
Supplementary	141,000			
	1,879,700	2,062,052		Surplus of Appropriations in Aid realised £182,352
NET TOTAL				
Original	£132,546,000			
Supplementary	31,311,000			
	£163,857,000	161,172,683		Total Surplus to be surrendered £2,684,317

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—Expenditure on telephones and telegrams was greater than anticipated.
- D.—The excess was due mainly to the fact that deliveries were greater than anticipated towards the end of the year.
- E.—The saving was due mainly to expenditure on fuel, light, etc. and medical expenses being less than anticipated.
- G.—The excess was due mainly to expenditure on maintenance and running costs being more than anticipated.
- I.—The amount granted was a token provision only.
- K.—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				
	Original	£1,034,000		
	Supplementary	141,000		
			1,175,000	1,170,017
2. Miscellaneous receipts	...	...	704,700	892,035
	TOTAL			
	Original	£1,738,700		
	Supplementary	141,000		
			£1,879,700	£2,062,052

2. Miscellaneous items comprised the following:—

				£
Repayment of advances under Subhead B.1.	...	...	...	61,709
Repayment for services rendered by the Garda Síochána	...	...	...	191,136
Recovery in respect of lost property or damage to stores, etc.	...	...	...	34,451

Vote 24

	£
Proceeds of sales of used vehicles, old stores and forfeited and unclaimed property	365,735
Fees for accident and malicious damage reports	164,728
Centage charge to Insurance Companies for collection of insurance premiums	20,693
Minor unclassified items	53,583
	<u>£892,035</u>

Does this involve disciplinary charges?

STATEMENT OF LOSSES (STORES ETC.)

In sixty-one accidents involving Garda Síochána vehicles damage amounting to £73,247 was attributable to Garda personnel (S.13/18/56).

In three hundred and forty-eight accidents involving Garda Síochána vehicles damage amounting to £136,677 was not attributable to Garda personnel. In the case of sixty-four of these accidents sums totalling £19,833 were received in settlement (S.13/18/56 and S.16/1/67).

In sixty cases malicious damage amounting to £4,962 was caused to Garda Síochána vehicles. In eleven of these cases sums totalling £432 were received in settlement (S.200/9/45).

EXTRA REMUNERATION

Eight thousand, nine hundred and fifty-eight members of the Garda Síochána and forty-nine civilian employees received overtime payments in excess of £400, with amounts paid varying between £401 and £12,322. Overtime was paid to nine thousand, nine hundred and thirty-six persons in all at a total cost of £20,240,511.

NOTES

£6,190 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 1981.

A loss by theft of £15 from a Garda Station was written off (S.13/7/63 and S.13/8/78).

Fees of £128 and £15 for Garda Reports were waived in the case of two Embassies (S.13/4/77 and S.13/7/63).

A sum of £86, being an estimate of an overpayment of Living Alone Allowance to a pensioner, was written off (P.18/29/81).

A sum of £600, representing the estimated value of a Radio set irreparably damaged in a rescue incident, was written off (S.13/7/63).

Sums amounting to £1,243, representing the cost of repairs to seven Garda cars damaged in seven accidents involving Army vehicles were written off (S.13/7/63).

A sum of £18,109 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 £18,962 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 £9,441 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 (S.13/34/30).

A sum of £9,441 was charged to Subhead A in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Síochána Benevolent Society (S.13/34/30).

A sum of £4,454 was paid in respect of compensation and legal costs in settlement of a claim arising from the revocation of a licence issued under the Road Traffic (Public Service Vehicles) Regulations (S.13/14/76).

GARDA SÍOCHÁNA REWARD FUND, 1981

The following statement shows the total receipts proper to the Fund for the year 1981, and the amount of payments in that period and the balance of the fund at 31st December, 1981.

Balance brought forward on 1st January, 1981	...	...	£	1,474Dr
Receipts for year ended 31st December, 1981	...	...	10,919	
			<u>9,445</u>	
Payments for year ended 31st December, 1981	...	...	5,498	
Balance on 31st December, 1981	...	...	<u>£3,947</u>	

The receipts into the Fund for the year amounted to £10,919 as shown hereunder:—

Contribution from Garda Vote	...	£	415
Receipts from disciplinary measures	...	906	
Revenue rewards	...	8,558	
Fishery rewards	...	824	
Miscellaneous receipts	...	216	
		<u>£10,919</u>	

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1982.

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.

P. L. McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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> £18,472,000				
<i>Supplementary</i> 2,946,000				
	21,418,000	20,696,683	721,317	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £400,000				
<i>Supplementary</i> 235,000				
	635,000	637,251	—	2,251
B.2.—Office Machinery and other Office Supplies	29,000	29,113	—	113
C.—Post Office Services				
<i>Original</i> £110,000				
<i>Supplementary</i> 35,000				
	145,000	152,695	—	7,695
D.—Buildings and Equipment	12,103,000	12,609,371	—	506,371
E.—Prison Services, etc.				
<i>Original</i> £1,852,000				
<i>Supplementary</i> 401,000				
	2,253,000	2,373,131	—	120,131
F.—Manufacturing Department and Farm				
<i>Original</i> £280,000				
<i>Less Supplementary</i> 60,000				
	220,000	167,525	52,475	—
G.—Probation and Welfare Services				
<i>Original</i> £266,000				
<i>Supplementary</i> 10,000				
	276,000	238,461	37,539	—
H.—Educational Services				
<i>Original</i> £100,000				
<i>Less Supplementary</i> 10,000				
	90,000	98,882	—	8,882
GROSS TOTAL				
<i>Original</i> £33,612,000				
<i>Supplementary</i> 3,557,000				
	£ 37,169,000	37,003,112	811,331	645,443
			Surplus of Gross Estimate over Expenditure £165,888	
	Estimated	Realised		
I.—Appropriations in Aid				
<i>Original</i> £312,000				
<i>Less Supplementary</i> 65,000				
	247,000	297,420	Surplus of Appropriations in Aid realised £50,420	
NET TOTAL				
<i>Original</i> £33,300,000				
<i>Supplementary</i> 3,622,000				
	£ 36,922,000	36,705,692	Total Surplus to be surrendered £216,308	

Estimated daily average number of prisoners	...	...	...	...	1,315
Actual daily average number of prisoners	...	...	...	...	1,197

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—Expenditure on telephones and telegrams was greater than anticipated.

E.—Excess due mainly to expenditure on victualling and training equipment being greater than anticipated, offset partly by a saving on fuel, light and cleaning.

F.—Saving due to the fact that the level of activity in the manufacturing workshops was less than anticipated.

G.—Saving due mainly to the fact that certain funds which had been provided for Probation Hostels and Workshops in Dublin, Cork and Galway (leasing, renovation and running expenses) were not required in 1981.

H.—Excess due mainly to accounts which had not been expected to come in course of payment until 1982 having to be paid in 1981.

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Receipts from Manufacturing Department and Farm (including produce used in prisons)				
	<i>Original</i>	£257,000		
	<i>Less Supplementary</i>	95,000		
			162,000	188,574
2. Miscellaneous				
	<i>Original</i>	£55,000		
	<i>Supplementary</i>	30,000		
			85,000	108,846
	<i>TOTAL</i>			
	<i>Original</i>	£312,000		
	<i>Less Supplementary</i>	65,000		
			£247,000	£297,420

1. Sales of produce from the Manufacturing Department and Farm were greater than anticipated.

2. Sales of miscellaneous items were greater than anticipated.

EXTRA REMUNERATION

One thousand, four hundred and eighty-five officers received overtime payments in excess of £400, with amounts paid varying between £403 and £12,152. Overtime was paid to one thousand, five hundred and thirty-one officers in all at a total cost of £6,198,291.

NOTES

Ex-gratia payments amounting to £1,459 were made to seventeen officers in respect of damage to personal property (E.109/41/41 and S.13/8/78).

Interest free loans amounting to £2,971 were made to twenty officers in respect of damage to personal property pending the processing of malicious damage claims against Dublin Corporation (S.13/7/81 and S.13/57/34).

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1982.

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.

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st DECEMBER, 1981

	Agriculture	Other Industries	Total	Sales *Stock in hand 31st December, 1981	Agriculture	Other Industries	Total
	£	£	£		£	£	£
Stock in hand, 1st January, 1981	13,363	125,704	139,067	...	31,913	149,859	181,772
Purchases	16,877	146,182	163,059	...	8,093	137,284	145,377
Profit	9,766	15,257	25,023	...			
	£40,006	£287,143	£327,149		£40,006	£287,143	£327,149

*Materials, £75,676; manufactured goods, £1,552; tools, etc., £68,149.

RECONCILIATION WITH APPROPRIATION ACCOUNT

	£	£
Amount due in respect of purchases as at 1st January, 1981	32,184	...
Purchases during year ended 31st December, 1981	163,059	...
	<u>195,243</u>	
†Amount due in respect of purchases as at 31st December, 1981	27,718	...
Expenditure from Subhead F as per Appropriation Account	<u>£167,525</u>	
		Receipts under Subhead I (1) as per Appropriation Account
		£188,574
†Viz.—Public Departments, £20,072; other persons, £7,646.		*Viz.—Public Departments, £26,310; other persons, £1,966.

A. WARD,
Accounting Officer.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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 ...	5,451,000	5,319,083	131,917	—
B.1.—Travelling and Incidental Expenses	440,000	455,666	—	15,666
B.2.—Office Machinery and other Office Supplies ...	76,000	95,142	—	19,142
C.—Post Office Services ...	298,000	322,524	—	24,524
GROSS TOTAL	£ 6,265,000	6,192,415	131,917	59,332
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £72,585	
Deduct— D.—Appropriations in Aid	450,000	600,069	Surplus of Appropriations in Aid realised £150,069	
NET TOTAL	£ 5,815,000	5,592,346	Total Surplus to be surrendered £222,654	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Court Percentages ...	20,000	31,500

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £306,000 was received from the Vote for Remuneration (No. 54).
- B.2.—The excess was due mainly to expenditure arising from the provision of additional and replacement photocopying facilities.
- C.—Expenditure on telephones and telegrams was greater than expected.

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APPROPRIATIONS IN AID

									Estimated	Realised
									£	£
1. Fines	350,000	504,374
2. Fees	70,000	61,969
3. Miscellaneous	...	...	...	...	...	...	...	...	30,000	33,726
									£450,000	£600,069

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

EXTRA REMUNERATION

Thirty-five officers received overtime payments in excess of £400, with amounts paid varying between £402 and £3,538. Overtime was paid to two hundred and seven officers in all at a total cost of £59,377.

NOTES

An *ex-gratia* payment of £17 was made to an officer in respect of loss of personal property (E.109/41/41).

About 400 volumes of Law Reports, at an estimated value of £1,000, were transferred from the Land Commission to the Courts without payment.

Fees (stamps) were received as follows:—

								£
District Court fees	...	...	...	...	...	...	...	978,597
Circuit Court fees	...	...	...	...	...	...	...	1,167,552
Judicature fees (including Bankruptcy fees, Judgments Registry fees and Chief Justice fees)	...	...	...	...	...	...	...	2,308,834

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1982.

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.

P. L. McDONNELL,
Ard-Reachtairé Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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 ...	3,971,000	3,906,336	64,664	—
B.1.—Travelling and Incidental Expenses	77,500	75,151	2,349	—
B.2.—Office Machinery and other Office Supplies ...	100,000	101,555	—	1,555
C.—Post Office Services ...	52,500	84,968	—	32,468
TOTAL	£ 4,201,000	4,168,010	67,013	34,023

Surplus to be surrendered £32,990

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Land Registry Fees ...	£3,421,511
Registry of Deeds Fees ...	£106,882

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—A sum of £62,000 was received from the Vote for Remuneration (No. 54).

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

EXTRA REMUNERATION

One hundred and eighteen officers received overtime payments in excess of £400, with amounts paid varying between £402 and £4,597. Overtime was paid to three hundred and forty-seven officers in all at a total cost of £136,678.

NOTES

Ex-gratia payments of £30 each were made to two officers in respect of loss of personal property (E.109/41/41).

Fees (stamps) were received as follows:—

	£
Land Registry fees ...	390,537
Registry of Deeds fees ...	273,563

A. WARD,

Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1982.

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.

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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 ...	£ 78,000	£ 77,789	£ 211	£ —
B.—Travelling and Incidental Expenses ...	5,500	3,112	2,388	—
C.—Post Office Services ...	2,610	1,795	815	—
GROSS TOTAL	£ 86,110	82,696	3,414	—
			Surplus of Gross Estimate over Expenditure £3,414	
Deduct—	Estimated	Realised		
D.—Appropriations in Aid	110	110		
NET TOTAL	£ 86,000	82,586	Surplus to be surrendered £3,414	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

C.—Saving due to disruptions in telephone service due to mechanical fault.

EXTRA REMUNERATION

Eight officers were paid a total of £581 in respect of overtime.

ANTOINETTE DORIS,
Accounting Officer.

OFFICE OF CHARITABLE DONATIONS AND BEQUESTS,
28th January, 1982.

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.

P. L. McDONNELL,
Ard-Reachtairé Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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, subsidies and grants including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £8,651,000				
<i>Supplementary</i> 823,000				
	9,474,000	9,003,033	470,967	—
A.2.—Consultancy Services	10,000	7,264	2,736	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £1,000,000				
<i>Supplementary</i> 80,000				
	1,080,000	1,166,985	—	86,985
B.2.—Office Machinery and other Office Supplies	40,000	63,015	—	23,015
C.—Post Office Services				
<i>Original</i> £280,000				
<i>Supplementary</i> 149,000				
	429,000	388,556	40,444	—
D.—Statutory Inquiries				
<i>Original</i> £4,000				
<i>Supplementary</i> 650,000				
	654,000	594,602	59,398	—
E.1.—Housing Subsidy				
<i>Original</i> £62,773,000				
<i>Supplementary</i> 16,500,000				
	79,273,000	79,976,335	—	703,335
E.2.—Private Housing Grants	28,500,000	29,650,963	—	1,150,963
E.3.—Private Housing Mortgage Subsidy				
<i>Original</i> Nil				
<i>Supplementary</i> £1,000,000				
	1,000,000	96,027	903,973	—
F.1.—Water Supply and Sewerage, etc., Subsidies				
<i>Original</i> £12,683,000				
<i>Supplementary</i> 3,000,000				
	15,683,000	16,295,050	—	612,050
F.2.—Water Supply and Sewerage Grants				
<i>Original</i> £7,400,000				
<i>Less Supplementary</i> 2,000,000				
	5,400,000	4,700,826	699,174	—
F.3.—Public Water Supply Grants	1,300,000	978,400	321,600	—
G.—Grants in respect of Environmental Works and Dangerous Places	1,021,000	1,020,024	976	—
H.—Recoupment of Expenditure in respect of Register of Electors	350,000	426,051	—	76,051
I.—An Foras Forbartha, Teo. (Grant-in-Aid)	2,000,000	2,000,000	—	—
J.—Local Improvements Scheme	2,714,000	2,711,373	2,627	—
K.—Technical Assistance	2,000	3,643	—	1,643

Vote 29

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	£ 80,698,500	£ 80,698,920	£ —	£ 420
M.—Licensing and Registration of Motor Vehicles and Licensing of Drivers				
<i>Original</i> £2,700,000				
<i>Supplementary</i> 160,000	2,860,000	3,360,000	—	500,000
N.—Interest Subsidy for Building Societies				
<i>Original</i> £5,600,000				
<i>Supplementary</i> 1,250,000	6,850,000	6,502,183	347,817	—
O.—Recoupment of Expenditure on foot of certain Malicious Injuries				
<i>Original</i> £1,000,000				
<i>Supplementary</i> 3,000,000	4,000,000	4,778,683	—	778,683
P.—Grant in Relief of Rates				
<i>Original</i> £120,805,000				
<i>Supplementary</i> 5,200,000	126,005,000	124,229,877	1,775,123	—
Q.—Apprentice Employment ...	1,000	—	1,000	—
R.—Payment to Dublin Inner City Group Fund (Grant-in-Aid) ...	250,000	250,000	—	—
S.—Grants for the Public Library Service				
<i>Original</i> £375,000				
<i>Supplementary</i> 65,000	440,000	503,102	—	63,102
T.—Rehabilitation of Travelling People				
<i>Original</i> £750,000				
<i>Supplementary</i> 250,000	1,000,000	1,029,969	—	29,969
U.—An Bord Pleanála				
<i>Original</i> £302,500				
<i>Supplementary</i> 26,000	328,500	339,435	—	10,935
V.—Miscellaneous Services				
<i>Original</i> £436,000				
<i>Supplementary</i> 125,000	561,000	507,635	53,365	—
X.—Fire Services Subsidy ...				
<i>Original</i> Nil				
<i>Supplementary</i> £85,000	85,000	92,707	—	7,707
GROSS TOTAL				
<i>Original</i> £341,646,000				
<i>Supplementary</i> 30,363,000	372,009,000	371,374,658	4,679,200	4,044,858
			Surplus of Gross Estimate over Expenditure £634,342	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £121,092	
W.—Appropriations in Aid	4,675,000	4,796,092		
NET TOTAL			Total Surplus to be surrendered £755,434	
<i>Original</i> £336,971,000				
<i>Supplementary</i> 30,363,000	367,334,000	366,578,566		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Anticipated consultancy projects did not materialise.
- B.2.—Excess due to the purchase of essential equipment.
- C.—The saving was due to non-receipt of accounts for which provision had been made and also to the offsetting of credits in respect of previous accounts overclaimed.
- D.—Accurate estimation in advance is not possible.
- E.3.—The new scheme of grants was slow in commencement and consequently less applications matured for payment within the year than was originally anticipated.
- F.2.—Approved scheme commenced later than was envisaged.
- F.3.—Expenditure by local authorities did not reach the anticipated level.
- H.—Accurate estimation is not possible.
- K.—The number of claims received was greater than anticipated.
- M.—The number of claims for recoupment, received from local authorities, proved greater than anticipated.
- N.—Saving due to claims from Building Societies being less than anticipated.
- O.—Accurate estimation of expenditure is not possible.
- S.—The excess is due to additional payments to An Comhairle Leabharlanna arising from a greater number of claims from local authorities than had been anticipated.
- V.—Savings due to claims from local authorities for grants for stray cats and dogs and also grants for completion of unfinished estates being less than anticipated. In addition accurate estimation is not possible for expenditure on pollution control.
- X.—The level of claims was greater than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by local authorities, etc., for audit of their accounts ...	300,000	629,342
2. Costs payable by local authorities in relation to inquiries ...	11,000	17,365
3. Expenses repayable by local authorities under Section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939)	100,000	106,257
4. Fees payable by applicants for certificates of reasonable value of new houses ...	140,000	150,072
5. Inspection fees in respect of the scheme of structural guarantees for new houses ...	200,000	263,878
6. Fees payable by applicants for driving tests ...	600,000	673,047
7. Recoupment from EEC of part cost of grants for rural water schemes and road improvement schemes in certain less favoured areas (subheads F.2., F.3., J. and L.) ...	3,200,000	2,481,920
8. Miscellaneous, including refunds on certain housing grants, salaries of officers on loan to outside bodies and other refunds and payments from the EEC ...	124,000	474,211
	<u>£4,675,000</u>	<u>£4,796,092</u>

- 1, 2 and 3. Receipts in respect of these items are difficult to estimate accurately.
4. The level of activity under these schemes was greater than had been anticipated.
5. The increase in the amount of the fee in 1980 was not fully reflected until 1981, and activity under the scheme was greater than anticipated.
6. Accurate estimation is not possible.
8. The principal receipts under this head were:—salaries of officers on loan to outside bodies, £75,776; recoupment of travelling expenses by the EEC, £15,132; refunds of private housing grants, £6,161; Vested Cottages Appeals fees, £1,933; European Social Fund, £370,693.

Vote 29

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 of the National Building Agency.

A Principal Officer received an allowance of £348 as a member of An Bord Pleanála. A Planning Officer received an allowance of £722 as a member of An Bord Pleanála.

Two Assistant Principal Officers, two Administrative Officers, six Higher Executive Officers, four Executive Officers and three Clerical Assistants received amounts ranging from £400 to £1,944 for special or higher duties. The total amount paid was £26,503.

Five Higher Executive Officers, six Executive Officers, eight Staff Officers, ten Clerical Officers, sixteen Clerical Assistants, one Key Punch Operator, twelve Messengers, two Paperkeepers and eight Service Attendants, received amounts ranging from £400 to £3,025 for overtime. The total number of officers who performed overtime was 310 and the total expenditure was £98,097.

There were no payments of £400 or over for attendance at meetings abroad. The total amount paid was £3,911.

NOTES

A sum of £731,011 was charged to Subhead A.1 in respect of staff assigned to An Bord Pleanála.

A sum of £41,545 was charged to Subhead A.1 in respect of staff assigned to the National Road Safety Association.

A sum of £41,060 was charged to Subhead A.1 in respect of staff assigned to the Irish Water Safety Association.

A sum of £40,203 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 OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1981

Receipts				Payments			
			£				£
Balance at 1st January, 1981	...		731,018	Grants (see schedule)	...	...	606,857
Grant-in-Aid	...	...	250,000				
Refund from AnCO in respect of grant to Tosach paid September, 1980	...	...	528				
Refund from IDA in respect of grant to St. Vincents Trust paid December, 1980	...	...	84				
Refund from AnCO in respect of grant to Tosach paid August, 1981	...	...	500				
				Balance at 31st December, 1981	...		375,273
			£982,130				£982,130

SCHEDULE

DUBLIN INNER CITY GROUP FUND — PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1981

Project	Agent (a)	Amount £
1. The Industrial Co-operative (Inner City Dublin) Society Ltd.		
(i) Grant towards management assistance	IDA	8,500
(ii) Grant for market survey	Do.	1,362
(iii) Grant for the provision of equipment	Do.	17,242
2. Grant to the Department of Labour for the Dublin Inner City Employment Programme	Department of Labour	161,000
3. North Inner City Co-operative Ltd.		
(i) Management assistance grant	IDA	11,038
(ii) Grant towards the purchase of lease of premises	Dublin Corporation	3,500
4. North Centre City Community Action Programme		
Grant towards purchase of mini-bus	Do.	800
5. Our Lady of Lourdes Parish		
Employment of Community Worker and Co-ordinator of Youth Services	Do.	8,125
6. St. Vincent's Trust, Mabbot Lane Workshop		
Management assistance grant	IDA	8,000
7. 'Tosach'		
Grant for training courses	AnCO	7,840
8. Kilnacrott Abbey Project Ltd.		
(i) Grant for improvement and purchase of equipment	Dublin Corporation	7,700
(ii) Grant for the purchase of a mini-bus	Do.	13,000
9. Dublin Simon Community		
Grant in respect of Ellis Place Workshop	Dublin Corporation	20,128
10. St. Mary's Youth Club, East Wall.		
Grant for improvement of premises	Do.	6,251
11. Lourdes Community Craft Centre		
(i) Grant in respect of materials for renovations	Do.	1,000
(ii) Aid for Craft Centre	Do.	7,755
12. Grants to Dublin Corporation for		
(i) Provision of equipment and improvement to Townsend St. and Gt. Strand St. Schools	Do.	5,813
(ii) The conversion of Dorset St. Fire Station for community use	Do.	30,000
(iii) Tree planting	Do.	12,000
(iv) Provision of recreational facilities in the inner city	Do.	29,000
13. Dublin Parks Tennis League		
Grant towards running costs	Do.	7,000
14. Royal Canal Amenity Group		
Grant for the re-construction of locks on the canal	Do.	19,000
15. St. Vincent de Paul		
Grant towards running costs of home for 8-12 year old boys	Eastern Health Board	35,000
16. Grant to Lourdes Day Care Centre towards purchase of mini-bus	Dublin Corporation	6,000

Vote 29

SCHEDULE—continued

Project	Agent (a)	Amount
		£
17. Grant to Department of Education for improvements to schools and the provision of equipment	Department of Education	169,453
18. Grant to Tabor House project for the purchase of mini-bus	Dublin Corporation	6,350
19. Grant to Inner City Womens Co-operative in respect of working capital	IDA	4,000
TOTAL		£606,857

(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, 1982.

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 the Accounts and Statement are correct, subject to the observations in my Report.

P. L. McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

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

	£
Balance on 1st January, 1981	221,940
Receipts from the Employment Guarantee Fund	900,000
Refund from Carlow County Council in respect of 1980 payment	10,669
	<hr/>
	1,132,609
Payments to Local Authorities for Environmental Improvement Schemes	1,132,609
	<hr/>
Balance on 31st December, 1981	Nil

G. A. MEAGHER,
Accounting Officer.

DEPARTMENT OF THE ENVIRONMENT,
29th April, 1982.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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> £9,075,000				
<i>Supplementary</i> 750,000				
	9,825,000	9,812,111	12,889	—
A.2.—Travelling and Incidental Expenses				
<i>Original</i> £832,000				
<i>Supplementary</i> 282,000				
	1,114,000	1,111,781	2,219	—
A.3.—Office Machinery and other Office Supplies				
<i>Original</i> £158,000				
<i>Supplementary</i> 24,000				
	182,000	175,234	6,766	—
A.4.—Post Office Services	635,000	614,961	20,039	—
B.1.—International Activities				
<i>Original</i> £290,000				
<i>Supplementary</i> 42,000				
	332,000	323,588	8,412	—
B.2.—Research Activities	210,000	192,012	17,988	—
C.1.—Higher Education Grants				
<i>Original</i> £3,600,000				
<i>Less Supplementary</i> 178,000				
	3,422,000	3,421,629	371	—
C.2.—University Scholarships, Research Grants and Fellowships				
<i>Original</i> £500,000				
<i>Supplementary</i> 69,000				
	569,000	512,151	56,849	—
D.1.—Publications in Irish				
<i>Original</i> £600,000				
<i>Less Supplementary</i> 80,000				
	520,000	470,149	49,851	—
D.2.—Grants to Colleges providing Courses in Irish				
<i>Original</i> £400,000				
<i>Less Supplementary</i> 20,000				
	380,000	366,750	13,250	—
D.3.—Transport Services				
<i>Original</i> £20,000,000				
<i>Supplementary</i> 5,230,000				
	25,230,000	25,172,632	57,368	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
D.4.—Technological Aids	£	£	£	£
<i>Original</i> £125,000				
<i>Supplementary</i> 50,000				
	175,000	176,436	—	1,436
D.5.—Training Courses — Audio-Visual Aids 	6,500	4,902	1,598	—
D.6.—Grants to Students at Thomond College of Education				
<i>Original</i> £241,000				
<i>Supplementary</i> 34,000				
	275,000	222,719	52,281	—
D.7.—Teachers' Centres 	80,000	75,069	4,931	—
D.8.—National and Secondary Schools — Grants towards Clerical Assistance				
<i>Original</i> £1,525,000				
<i>Supplementary</i> 375,000				
	1,900,000	1,911,365	—	11,365
D.9.—Pearse Commemoration Projects ...	10,000	3,989	6,011	—
D.10.—Grants to Voluntary Organisations towards the Employment of Development Officers				
<i>Original</i> £380,000				
<i>Supplementary</i> 40,000				
	420,000	402,834	17,166	—
D.11.—Grants for the provision of Recreational Facilities				
<i>Original</i> £2,100,000				
<i>Less Supplementary</i> 2,099,990				
	10	—	10	—
NATIONAL LIBRARY				
E.1.—Purchase of Books, etc. (Grant-in-Aid) 	75,000	75,000	—	—
E.2.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid) 	3,200	3,200	—	—
E.3.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications 	4,200	256	3,944	—
E.4.—Development Schemes				
<i>Original</i> £15,000				
<i>Supplementary</i> 5,000				
	20,000	19,973	27	—
NATIONAL MUSEUM				
F.1.—Purchase of Specimens (Grant-in-Aid)				
<i>Original</i> £60,000				
<i>Supplementary</i> 15,000				
	75,000	75,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.2.—Fittings, Materials, etc.				
<i>Original</i> £20,000				
<i>Supplementary</i> 15,500				
	35,500	25,136	10,364	—
F.3.—Archaeological Excavations				
<i>Original</i> £140,000				
<i>Less Supplementary</i> 16,610				
	123,390	128,403	—	5,013
F.4.—Development Schemes				
<i>Original</i> £15,000				
<i>Supplementary</i> 5,000				
	20,000	19,806	194	—
F.5.—Conservation of Specimens ...	8,000	8,000	—	—
GRANTS-IN-AID				
G.1.—Grant-in-Aid Fund for Cultural, Scientific and Educational Organisations				
<i>Original</i> £205,000				
<i>Less Supplementary</i> 7,000				
	198,000	197,000	1,000	—
G.2.—Royal Irish Academy of Music				
<i>Original</i> £222,000				
<i>Supplementary</i> 77,400				
	299,400	299,400	—	—
G.3.—Grant-in-Aid Fund for Youth and Sports Organisations				
<i>Original</i> £1,400,000				
<i>Supplementary</i> 20,000				
	1,420,000	1,414,058	5,942	—
G.4.—Institiúid Teangeolaíochta Éireann				
<i>Original</i> £196,000				
<i>Supplementary</i> 38,000				
	234,000	234,000	—	—
G.5.—Grant-in-Aid Fund for Youth Employment ...	550,000	550,000	—	—
G.6.—Special USA Exhibition Fund ...	1,000	—	1,000	—
GROSS TOTAL				
<i>Original</i> £43,681,900				
<i>Supplementary</i> 4,670,300				
	£ 48,352,200	48,019,544	350,470	17,814
			Surplus of Gross Estimate over Expenditure £332,656	
H.—Appropriations in Aid	Estimated	Realised		
<i>Original</i> £211,900				
<i>Supplementary</i> 100,300				
	312,200	346,236		
			Surplus of Appropriations in Aid realised £34,036	
NET TOTAL				
<i>Original</i> £43,470,000				
<i>Supplementary</i> 4,570,000				
	£ 48,040,000	47,673,308	Total Surplus to be surrendered £366,692	

Vote 30

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.2.—Expenditure on research and development was greater than estimated offset by a saving on language research.
- C.2.—Some scholarships offered were not availed of.
- D.1.—Expenditure was less than expected.
- D.5.—The number of courses held during the year was less than expected.
- D.6.—The number of grants availed of was less than expected.
- D.7.—The saving was due to delay in the receipt of accounts.
- D.9.—Expenditure was less than expected.
- D.11.—This provision was not required.
- E.3.—Expenditure was less than expected.
- F.2.—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.

APPROPRIATIONS IN AID

					Estimated	Realised
					£	£
1.	Fees for genealogical researches, etc.	...	...	...	15,000	15,320
2.	Sales of publications in Irish	...	...	...	45,000	38,703
3.	Fees for photocopying services	...	...	...	16,000	20,721
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	...	...	...	20,000	21,380
6.	Contribution from the EEC for educational activities	...	...	...	59,000	58,248
7.	Receipts from the European Social Fund					
	Original			£30,000		
	Supplementary			90,300		
					120,300	124,000
8.	Miscellaneous					
	Original			£25,900		
	Supplementary			£10,000		
					35,900	67,864
TOTAL						
	Original			£211,900		
	Supplementary			100,300		
					£312,200	£346,236

2. Receipts were less than expected.
3. Receipts for photocopying services are variable.
4. No money was received from the exhibition in 1981.
5. Refund of travel costs from the EEC was greater than expected.
8. Receipts were greater than expected.

EXTRA REMUNERATION

Two Higher Executive Officers, one Executive Officer and one Staff Officer received allowances of £2,561, £2,561, £1,356 and £474, respectively, for special duties.

Six Higher Executive Officers, eighteen Executive Officers, ten Staff Officers, twenty-five Clerical Officers, fifty-five Clerical Assistants, one Paper Keeper, nineteen Messengers, four Temporary Porters, six Night Watchmen, two General Operatives and one Cleaner received sums varying from £401 to £3,942 in respect of overtime.

The total amount paid in respect of overtime was £221,985.

One Assistant Keeper in the Museum, two National Library Assistants, one Head Attendant, three Senior Attendants, forty-four Attendants, three National Library Attendants, one Mounter and Binder, one General Operative, one Painter, one Technical Assistant and one Services Attendant in the Institutions of Science and Art received sums varying from £401 to £2,109 in respect of extra attendance, Sunday and night duty.

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

NOTES

1. Expenditure amounting to £2,823 on the preparation of an Irish book was written off as the book was not published (S. 18/2/55).
2. Redundancy payments amounting to £1,969 paid in error to casual labourers were written off (S. 10/2/6/59).

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
27 Aibreán, 1982.

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.

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

GRANTS-IN-AID

ACCOUNTS OF GRANT-IN-AID FUNDS, 1981

	Balances on 1st January, 1981	Grants-in- Aid, 1981	Total	Expenditure, 1981	Balances on 31st Dec- ember, 1981
	£	£	£	£	£
Purchase of Specimens for National Museum ...	9,790	75,000	84,790	79,428	5,362
Purchase of Books, etc., for National Library ...	15,182	75,000	90,182	59,651	30,531
Survey and Reproduction of Irish Historical Records in Foreign Collections ...	5,493	3,200	8,693	251	8,442
Fund for Cultural, Scientific and Educational Activities (a)	—	197,000	197,000	197,000	—
Fund for Youth and Sports Organisations (b) ...	14,981	1,414,058	1,429,039	1,429,039	—

GRANTS-IN-AID—continued

	Balances on 1st January, 1981	Grants-in- Aid, 1981	Total	Expenditure, 1981	Balances on 31st Dec- ember, 1981
	£	£	£	£	£
Fund for Youth Employment	221,283	550,000	771,283	497,549	273,734
National Museum — US Exhibition of Treasures of Early Irish Art	28,674	—	28,674	—	28,674
Total	£ 295,403	2,314,258	2,609,661	2,262,918	346,743

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
27 Aibreán, 1982.

- (a) See below for analysis of expenditure from this grant-in-aid account.
(b) See below for analysis of expenditure from this grant-in-aid account.

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

	£
Chester Beatty Library	119,000
Dublin Institute of Adult Education	11,000
Irish Countrywomen's Association	8,500
Music Association of Ireland	5,300
An Cumann Scoilríomáíochta	12,000
An Cumann le Béaloideas Éireann	1,600
Irish Committee of Historical Sciences	1,600
Royal Zoological Society of Ireland	2,700
Royal Society of Antiquaries of Ireland	1,000
People's College	4,000
Aontas	15,000
Foras Éireann	1,800
Marsh's Library	500
Ballincollig Community Choir	1,000
The National Film Institute of Ireland	12,000
	<u>£197,000</u>

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)	370,577
Special Grants for International Competition	20,600
Payments relating to the promotional activities of COSPOIR, the National Sports Council	157,200
Sports Scholarships	9,129
Grant to Willwood Tailteann Games	4,000
Developments at Morton Stadium, Santry, County Dublin	37,716
Subsidy Scheme for the provision of Hurleys for Young People	14,982
Survey on the Involvement of Women in Sport	1,180
Course in Recreation Management	1,901
Grants to Youth Organisations and In-Service Training (see Schedule B)	774,848
International Cultural Exchanges	17,981
North/South Ireland exchanges in Youth and Sport	12,872
Committee Expenses	3,531
Miscellaneous Payments	2,523
	<u>£1,429,040</u>

SCHEDULE A

GRANTS TO THE NATIONAL GOVERNING BODIES OF SPORT

	£
Irish Basketball Association	7,500
Association for Adventure Sports	24,000
Badminton Union of Ireland	12,100
Irish Amateur Boxing Association	8,000
Bord Lúthchleas na hÉireann	23,100
Comhairle Liathróid Láimhe na hÉireann	16,000
Cumann Camogaíochta na nGael	8,000
Irish Amateur Rowing Union	10,500
Irish Amateur Swimming Association	13,000
Irish Canoe Union	5,500
Irish Ladies Hockey Union	7,700
Irish Lawn Tennis Association	8,900
Irish Squash Rackets Association	5,500
National Athletic & Cycling Association	10,000
National Community Games	26,122
Olympic Council of Ireland	50,000
National Finance Committee for Amateur Association Football	20,000
An Oige	5,000
Cumann Lúthchleas Gael	34,000
Miscellaneous Grants under £5,000 (43 organisations)	75,655

 £370,577

SCHEDULE B

GRANTS TO YOUTH ORGANISATIONS AND IN-SERVICE TRAINING

	£
National Youth Council	81,737
Boys Brigade	1,576
Catholic Guides of Ireland	10,000
Catholic Youth Council	82,000
Church of Ireland Youth Council	18,550
Common Training Programme	4,000
Federation of Irish Scout Associations	104,400
Foróige	175,000
Girls Brigade	3,375
Girls Friendly Society	610
Irish Girl Guides	30,000
Irish Methodist Youth Department	1,450
National Federation of Youth Clubs	169,500
Ógra Chorcaí	53,000
Presbyterian Youth Council	825
Society of St. Vincent de Paul	1,500
Young Womens Christian Association	825
Feachtas	1,000
Comhchairdeas/Voluntary Service International	5,500
In-Service Training Programme for Youth Workers	30,000

 £774,848

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

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1981

	Securities £	Cash £		Securities £	Cash £
Balances on 1st January, 1981	221,715	11,997			
Transferred from Income Account for Investment	—	14,354	Balances on 31st December, 1981	221,715	26,351
	<u>£221,715</u>	<u>£26,351</u>		<u>£221,715</u>	<u>£26,351</u>

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LIST OF SECURITIES HELD ON 31ST DECEMBER, 1981

				£
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, 1981

Fund	Balance on 1st January, 1981	Income, 1981	Total	Expenditure, 1981	Balance on 31st Dec- ember, 1981
	£	£	£	£	£
Killury or Nelan Fund	224	88	312	—	312
Mary C. Ryan Fund	416	93	509	—	509
The Henry P. Mulock Charity	16	15	31	16	15
Carlisle and Blake Fund	615	546	1,161	23	1,138
Reid Bequest—Scheme A	111	279	390	111	279
—Scheme B	586	537	1,123	120	1,003
—Scheme C	1,436	1,114	2,550	—	2,550
The Father O'Halloran Memorial Fund	15	31	46	—	46
The Michael Joseph McEnery Memorial Scholarship Fund	495	304	799	330	469
The Lismore Endowment (Earl of Cork Scholarships)	—	116	116	—	116
The Charleville Endowment	184	184	368	184	184
The Burke Memorial Fund	73	22	95	—	95
Ciste Shéamuis A. Mhic Shuibhne	96	13	109	—	109
Erasmus Smith Endowment	—	14,934	14,934	14,934	—
The Mary A. Hardiman Bequest	1,890	4,099	5,989	2,620	3,369
Murphy Bequest	9,332	16,656	25,988	14,660	11,328
TOTAL	£ 15,489	39,031	54,520	32,998	21,522

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

	£
Balance on 1st January, 1981	193,300
Receipts from the Employment Guarantee Fund	2,758,000
	<u>2,951,300</u>
Payments:—	
Youth Employment	£231,623
Provision of Recreation Facilities	2,817,342
	<u>3,048,965</u>
Balance on 31st December, 1981	<u>£97,665 (Dr)</u>

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
27 Aibreán, 1982.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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	6,209,000	6,529,047	—	320,047
A.2.—Loans and Grants to Training College Students	700,000	662,915	37,085	—
A.3.—Special Courses for Teachers ...	85,000	67,615	17,385	—
B.—Examinations	2,000	2,896	—	896
SCHOOLS				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools	187,040,000	186,713,843	326,157	—
C.2.—Model Schools — Miscellaneous Expenses	58,500	68,347	—	9,847
C.3.—Incidental Expenses	35,000	35,692	—	692
C.4.—Miscellaneous Grants	350,000	342,513	7,487	—
C.5.—Capitation Grants towards Operating Costs of National Schools ...	7,750,000	7,594,585	155,415	—
C.6.—Aid towards the cost of School Books	500,000	478,425	21,575	—
C.7.—Fees for pupils in Secondary Tops	4,000	1,660	2,340	—
C.8.—Special Educational Projects ...	357,000	325,409	31,591	—
C.9.—Caretakers in National Schools ...	1,543,000	1,688,718	—	145,718
C.10.—Child Care Assistants in National Schools for the Handicapped ...	379,000	260,728	118,272	—
D.—Superannuation, etc., of Teachers ...	28,884,000	27,498,751	1,385,249	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
E.—Building, Equipment and Furnishing of National Schools	£ 30,000,000	£ 20,247,741	£ 9,752,259	£ —
GROSS TOTAL	£ 263,896,500	252,518,885	11,854,815	477,200
			Surplus of Gross Estimate over Expenditure £11,377,615	
Deduct— F.—Appropriations in Aid	Estimated 1,280,500	Realised 1,507,842	Surplus of Appropriations in Aid realised £227,342	
NET TOTAL	£ 262,616,000	251,011,043	Total Surplus to be surrendered £11,604,957	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The excess is due mainly to a salary award to the Academic staff of the Colleges.
- A.2.—The number of students who qualified for grants and loans was less than expected.
- A.3.—Some courses were not held.
- B.—Expenditure on examinations was greater than expected.
- C.2.—The excess is due mainly to increase in salary and Employers' PRSI contributions.
- 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 greater than expected.
- C.10.—The number of appointments made was less than expected.
- E.—Building operations during the year did not progress as rapidly as expected.

APPROPRIATIONS IN AID

					<u>Estimated</u>	<u>Realised</u>	
					£	£	
1.	TRAINING OF TEACHERS						
(a)	Training college entrance examination fees	...	...	...	30,000	24,601
(b)	Recovery of loans to training college students	...	...	...	12,000	8,750

Vote 31

	Estimated	Realised
	£	£
2. SUPERANNUATION, ETC., OF TEACHERS		
(a) Income from securities formerly part of the National School Teachers' Pension Fund	153,000	126,359
(b) Receipts from Church Temporalities Fund	26,600	26,598
(c) Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc.	31,000	23,402
3. Contributions to Teachers' Widows' and Children's Pensions Scheme	984,100	994,487
4. Contribution from Van Leer Foundation towards Special Educational Project	39,500	19,725
5. Miscellaneous	4,300	283,920
	<u>£1,280,500</u>	<u>£1,507,842</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.
- (c) The number of marriage gratuities refunded was less than estimated.
4. Annual progress reports of the projects being funded by Van Leer Foundation were not submitted in time for payment.
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 £8,013 in sums ranging from £62 to £3,372 as *ex-gratia* payments in thirteen 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, 1981 was £61,443 (Subheads A.2 and F).

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
27 Aibreán, 1982.

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.

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

SECONDARY EDUCATION

Vote 32

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, compared with the sum granted, for Secondary Education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.1.—Capitation Grants (including Teachers' Salaries Grant)	£ 6,500,000	£ 6,099,470	£ 400,530	£ —
A.2.—Supplemental Grants to Secondary Schools in lieu of Tuition Fees <i>Original</i> £13,700,000 <i>Supplementary</i> 200,000	13,900,000	13,883,531	16,469	—
A.3.—Science and other Equipment Grants <i>Original</i> £375,000 <i>Supplementary</i> 300,000	675,000	673,554	1,446	—
A.4.—Grant for Irish and Bilingual Schools	70,000	72,010	—	2,010
A.5.—Bonus for Choirs and Orchestras, etc.	20,500	13,773	6,727	—
B.—Incremental Salary Grant	119,265,000	116,884,306	2,380,694	—
C.—Examinations <i>Original</i> £3,057,000 <i>Supplementary</i> 728,000	3,785,000	3,307,907	477,093	—
D.—Publication of Irish Text Books ...	65,000	31,608	33,392	—
E.—Courses for Secondary Teachers ...	100,000	99,545	455	—
F.1.—Payment to the Secondary Teachers' Pension Fund	75,000	75,000	—	—
F.2.—Ex-Gratia Pensions for Widows and Children of certain former Teachers	141,000	131,153	9,847	—
G.—Secondary Schools—Annual Repayment of Building Loans	75,000	71,480	3,520	—
H.1.—Comprehensive and Community Schools—Running Costs	22,004,000	21,608,975	395,025	—
H.2.—Secondary, Comprehensive and Community Schools—Building Grants and Capital Costs <i>Original</i> £20,000,000 <i>Supplementary</i> 1,725,000	21,725,000	21,949,689	—	224,689
I.—Aid towards the cost of School Books	826,000	831,025	—	5,025

Vote 32

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
J.—Miscellaneous	£ 3,000	£ 5,057	£ —	£ 2,057
GROSS TOTAL				
Original £186,276,500				
Supplementary 2,953,000				
£ 189,229,500	185,738,083	3,725,198	233,781	
		Surplus of Gross Estimate over Expenditure £3,491,417		
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £305,219	
K.—Appropriations in Aid	1,825,500	2,130,719		
NET TOTAL			Total Surplus to be surrendered £3,796,636	
Original £184,451,000				
Supplementary 2,953,000				
£ 187,404,000	183,607,364			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The number of pupils qualifying under the scheme was less than provided for.
- A.5.—The number of schools which qualified for the grant was less than expected.
- C.—It was not feasible to make arrangements for payment in respect of an Arbitrator's award during the year of account.
- D.—Due to delays in production, payment for certain Irish textbooks did not fall due in 1981 as anticipated.
- F.2.—Close estimation is not possible.
- J.—Expenditure was greater than estimated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Examination fees of students	1,461,600	1,484,264
2. Sale of Irish Text Books	6,000	9,658
3. Miscellaneous receipts	32,900	292,530
4. Refund of portion of capital grants (Subhead H.2)	250,000	246,674
5. Receipts from the European Social Fund	75,000	97,593
	£1,825,500	£2,130,719

2. Receipts were greater than expected.
3. The surplus was due mainly to the cancellation in 1981 of out of date payable orders related to the previous year and refunds of salaries and grants which are very difficult to estimate.
5. Receipts were greater than expected.

NOTE

Clonakilty Community School was transferred to Cork Vocational Education Committee during the year of account to be operated as a vocational school and capital payments for the school are being made in the manner appropriate for vocational schools i.e. by loans from the Local Loans Fund. Sums amounting to £478,008 in respect of capital payments made in the period up to 31st December, 1980, and charged to Subhead H.2. of the Vote for Secondary Education were drawn by the Committee from the Local Loans Fund and paid directly into the Exchequer Account in 1981 as Exchequer Extra Receipts (S.18/6/78).

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
27 Aibreán, 1982.

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.

P. L. McDONNELL,
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, 1980	2,523,862	1,030,365	1,669,424
Year ended 31st December, 1981	—	111,913	134,761
TOTAL £	2,523,862	1,142,278	1,804,185

Principal outstanding (1) £2,523,862 – (2) £1,142,278 = £1,381,584

L. Ó LAIDHIN,
Accounting Officer.

27 Aibreán, 1982.

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, 1981, in respect of Capital and Income.

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st January, 1981:		Balance on 31st December, 1981:	
War Loan, 3½% Stock ...	400	War Loan, 3½% Stock ...	400
6% Exchequer Stock, 1980/85 "A" Stock ...	725	6% Exchequer Stock, 1980/85 "A" Stock ...	725
6% Exchequer Loan, 1985/90 ...	500	6% Exchequer Loan, 1985/90 ...	500
7% National Loan, 1987/92 ...	460	7% National Loan, 1987/92 ...	460
7½% ESB Stock, 1988/93 ...	94	7½% ESB Stock, 1988/93 ...	94
9½% National Loan, 1984/89 ...	3,874	9½% National Loan, 1984/89 ...	3,874
9½% Exchequer Loan, 1991/96 ...	1,500	9½% Exchequer Loan, 1991/96 ...	1,500
9% Conversion Loan, 1980/82 ...	200	9% Conversion Loan, 1980/82 ...	200
11% National Loan, 1993/98 ...	10,279	11% National Loan, 1993/98 ...	10,279
14% National Loan, 1985/90 ...	1,800	14% National Loan, 1985/90 ...	1,800
	<u>£19,832</u>		<u>£19,832</u>

INCOME ACCOUNT

	£		£
Balance on 1st January, 1981 ...	1,142	Travelling and subsistence expenses of members of Council ...	1,240
Registration fees ...	584	Recoupment of portion of the salary of the Officer who acts as Secretary to the Registration Council (1975-1981 @ £65 per annum.) ...	455
Dividends received ...	2,047	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 ...	790
	<u>£3,773</u>	Balance on 31st December, 1981 ...	<u>1,288</u>
			<u>£3,773</u>

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
27 Aibreán, 1982.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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> £85,192,000				
<i>Supplementary</i> 6,650,000				
	91,842,000	92,296,637	—	454,637
B.—Training of Teachers				
<i>Original</i> £823,000				
<i>Supplementary</i> 75,000				
	898,000	753,671	144,329	—
C.—Grants under Section 109 of the Vocational Education Act, 1930 ...	90,000	84,040	5,960	—
D.—Miscellaneous Vocational Education Services	26,000	25,348	652	—
E.—Examinations				
<i>Original</i> £379,000				
<i>Supplementary</i> 121,000				
	500,000	385,651	114,349	—
F.—Payments in respect of Superannuation Charges	2,488,000	2,014,396	473,604	—
G.—Payments under Section 51 (6) of the Vocational Education Act, 1930 ...	530,000	531,816	—	1,816
H.1.—Regional Technical Colleges — Running Costs				
<i>Original</i> £15,350,000				
<i>Supplementary</i> 1,650,000				
	17,000,000	16,999,999	1	—
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> 2,350,000				
	4,350,000	4,089,906	260,094	—
GROSS TOTAL				
<i>Original</i> £106,878,000				
<i>Supplementary</i> 10,846,000				
£	117,724,000	117,181,464	998,989	456,453
			Surplus of Gross Estimate over Expenditure £542,536	

Vote 33

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised		
I.—Appropriations in aid				
Deduct—				
Original	£2,556,000			
Supplementary	2,000,000			
	4,556,000	4,489,693		Deficiency in Appropriations in Aid realised £66,307
NET TOTAL				
Original	£104,322,000			
Supplementary	8,846,000			
	£ 113,168,000	112,691,771		Net Surplus to be surrendered £476,229

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Expenditure on courses for specialised teachers and on scholarships or grants to students in Training Colleges of Home Economics was less than expected, also some courses were transferred to Thomond College of Education in the latter part of the year.

C.—The expected increase in enrolments was not realised in full.

E.—It was not possible to make arrangements for payment in respect of an Arbitrator's award during the year of account.

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

H.2.—Expenditure was less than expected.

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Fees of candidates for examinations	...	...	483,000	502,253
2. Receipts from Church Temporalities Fund	...	...	30,000	30,000
3. EEC Social Fund				
	Original	£2,008,000		
	Supplementary	2,000,000		
		4,008,000	3,921,598	
4. Contributions from the EEC for educational activities	...	...	34,000	34,341
5. Miscellaneous	...	...	1,000	1,501
	TOTAL			
	Original	£2,556,000		
	Supplementary	2,000,000		
		£4,556,000	£4,489,693	

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

AN ROINN OIDEACHAIS,
27 Aibreán, 1982.

L. Ó LAIDHIN,
Accounting Officer.

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

P. L. McDONNELL,
Ard-Reachtáire Cuntas agus Ciste.

RESIDENTIAL HOMES AND SPECIAL SCHOOLS

Vote 34

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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 ...	807,000	592,480	214,520	—
B.—Special Schools	872,000	1,089,354	—	217,354
C.—Transport Services	7,000	8,551	—	1,551
D.—Parental Moneys—Collection Expenses	100	35	65	—
E.—Building and Equipment Grants ...	1,750,000	1,605,788	144,212	—
F.—Courses in Child Care	48,000	38,565	9,435	—
G.—Residential Homes—Adaptations and Additional Accommodation ...	60,000	59,944	56	—
H.—Superannuation	100	—	100	—
GROSS TOTAL	£ 3,544,200	3,394,717	368,388	218,905
			Surplus of Gross Estimate over Expenditure £149,483	
	Estimated	Realised	Surplus of Appropriations in Aid realised £1,604	
I.—Appropriations in Aid	200	1,804		
NET TOTAL	£ 3,544,000	3,392,913	Total Surplus to be surrendered £151,087	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving was due to the change in the method of financing, from capitation grant to a budget system, as a result of which St. Joseph's Special School, Clonmel, was financed from Subhead B of this Vote.
- B.—The excess was mainly due to the change in the method of financing St. Joseph's Special School, Clonmel, indicated in the note for Subhead A.
- C.—Expenditure was greater than expected.
- D.—Commission payable in respect of Parental moneys, collected by the Garda Síochána, was less than expected.
- E.—The construction of a Recreation Complex at Clonmel did not commence as early as expected.
- F.—Savings were greater than anticipated.
- H.—No payment was made during the year.

APPROPRIATIONS IN AID

The surplus was greater than expected.

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
27 Aibreán, 1982.

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.

P. L. McDONNELL,
Ard Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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> £378,000				
<i>Supplementary</i> 10,000				
	388,000	388,000	—	—
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> £56,070,000				
<i>Supplementary</i> 8,905,000				
	64,975,000	64,975,000	—	—
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> £9,250,000				
<i>Supplementary</i> 6,168,000				
	15,418,000	15,418,000	—	—
A.4.—An tÚdarás Um Ard-Oideachas — Capital Grants for Furniture and Equipment for Universities and Colleges and Designated Institutions of Higher Education	750,000	750,000	—	—
A.5.—An tÚdarás Um Ard-Oideachas — Central Applications Office				
<i>Original</i> £15,000				
<i>Supplementary</i> 7,000				
	22,000	22,000	—	—
B.—Dublin Dental Hospital — Dental Education Grant				
<i>Original</i> £1,029,000				
<i>Supplementary</i> 114,000				
	1,143,000	1,143,000	—	—
C.—Cork Hospitals Board — General Expenses	500	500	—	—
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> £900,000				
<i>Less Supplementary</i> 350,010				
	549,990	548,976	1,014	—

Vote 35

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 tÚdarás Um Ard-Oideachas				
Original	£150,000			
Less Supplementary	149,990			
	10	—	10	—
E.—Dublin Institute for Advanced Studies				
Original	£1,155,000			
Supplementary	38,000			
	1,193,000	1,193,000	—	—
GROSS TOTAL				
Original	£69,697,500			
Supplementary	14,742,000			
	£ 84,439,500	84,438,476	1,024	—
			Surplus of Gross Estimate over Expenditure £1,024	
	Estimated	Realised	Deficiency in Appropriations in Aid realised	
F.—Appropriations in Aid	500	—	£500	
NET TOTAL			Net Surplus to be surrendered	
Original	£69,697,000		£524	
Supplementary	14,742,000			
	£ 84,439,000	84,438,476		

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the sale of prefabricated units	100	—
2. Miscellaneous	400	—
	£500	—

- 1. No receipts were received.
- 2. No receipts were received.

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, 1981	...	548,976
Expenditure, 1981	...	548,976
Balance on 31st December, 1981		Nil

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

		£
Grant-in-Aid, 1981	...	Nil
Expenditure, 1981	...	Nil
Balance on 31st December, 1981		Nil

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
27 Aibreán, 1982.

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.

P. L. McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

Vote 36

NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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> £356,000				
<i>Supplementary</i> 41,000				
	397,000	405,895	—	8,895
B.—Travelling and Incidental Expenses				
<i>Original</i> £30,300				
<i>Supplementary</i> 7,000				
	37,300	27,453	9,847	—
C.—Post Office Services	3,300	2,748	552	—
D.—Purchase and Repair of Pictures (Grant-in-Aid)	25,900	25,900	—	—
E.—Conservation of Works of Art (Grant-in-Aid)	9,800	9,800	—	—
F.—Purchase of Books and Journals (Grant-in-Aid)	10,200	10,200	—	—
GROSS TOTAL				
<i>Original</i> £435,500				
<i>Supplementary</i> 48,000				
	483,500	481,996	10,399	8,895
			Surplus of Gross Estimate over Expenditure £1,504	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £618	
Deduct—				
G.—Appropriations in Aid	3,500	2,882		
NET TOTAL			Net Surplus to be surrendered £886	
<i>Original</i> £432,000				
<i>Supplementary</i> 48,000				
	480,000	479,114		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

C.—Expenditure was less than expected.

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 £860 to £2,609 in respect of overtime.

The total amount paid to thirty-four officers in respect of overtime was £59,890.

GRANTS-IN-AID ACCOUNT

				Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals
				£	£	£
Balance from 1980 ...	...	...		9,451	18,183	1,680
Grants-in-Aid, 1981 ...	...	...		25,900	9,800	10,200
				35,351	27,983	11,880
Expended, 1981 ...	...	...		35,423	11,247	11,901
Balance to 1982 ...	...	...	£	(Dr) 72	16,736	(Dr) 21

HOMAN POTTERTON,
Accounting Officer.

NATIONAL GALLERY,
16th June, 1982.

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.

P. L. McDONNELL,
Ard-Reachtairé Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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> £1,419,260				
<i>Supplementary</i> 20,000				
	1,439,260	1,395,708	43,552	—
A.2.—Consultancy Services	10	—	10	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £247,000				
<i>Supplementary</i> 40,000				
	287,000	311,862	—	24,862
B.2.—Post Office Services	48,200	58,213	—	10,013
B.3.—Office Machinery and Other Office Supplies	26,110	16,655	9,455	—
SEA FISHERIES				
C.1.—Sea Fisheries Development ...	266,000	235,926	30,074	—
C.2.—Main Fishery Harbour Works, including payments to the Fishery Harbour Centres Fund				
<i>Original</i> £4,250,000				
<i>Less Supplementary</i> 125,000				
	4,125,000	3,969,784	155,216	—
C.3.—Fishery Harbour Centres Fund — Grants under Fishery Harbour Centres Act, 1968	15,000	21,000	—	6,000
C.4.—Construction of Exploratory Fishing Vessels				
<i>Original</i> £1,000,000				
<i>Less Supplementary</i> 999,990				
	10	—	10	—
D.1.—An Bord Iascaigh Mhara — Administration and Current Development (Grant-in-Aid)				
<i>Original</i> £3,496,200				
<i>Supplementary</i> 1,664,000				
	5,160,200	5,160,200	—	—
D.2.—An Bord Iascaigh Mhara — Capital Development (Grant-in-Aid)				
<i>Original</i> £6,000,000				
<i>Less Supplementary</i> 600,010				
	5,399,990	5,350,000	49,990	—
D.3.—Repayment of Advances	200,000	200,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
INLAND FISHERIES				
E.—Inland Fisheries Development				
<i>Original</i> £3,578,400				
<i>Supplementary</i> 136,000				
	3,714,400	3,710,275	4,125	—
F.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid) ...	45,000	45,000	—	—
G.—Grants under EEC Individual Projects Scheme	10	—	10	—
H.—Expenditure in connection with Acquisition of Fisheries	10	—	10	—
GROSS TOTAL				
<i>Original</i> £20,591,200				
<i>Supplementary</i> 135,000				
	£ 20,726,200	20,474,623	292,452	40,875
			Surplus of Gross Estimate over Expenditure £251,577	
Deduct—	Estimated	Realised		
I.—Appropriations in Aid				
<i>Original</i> £397,200				
<i>Supplementary</i> 134,990				
	532,190	1,775,469		
			Surplus of Appropriations in Aid realised £1,243,279	
NET TOTAL				
<i>Original</i> £20,194,000				
<i>Supplementary</i> 10				
	£ 20,194,010	18,699,154		
			Total Surplus to be surrendered £1,494,856	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—This provision was not required.

B.1.—Expenditure on non EEC foreign travel and on staff training and development was greater than anticipated.

B.2.—Telephone charges were greater than expected.

B.3.—Saving was due to the postponement of the purchase of a computer partly offset by increased expenditure on other items of office equipment.

C.1.—Expenditure on boat-hire for exploratory fishing cruises was less than estimated.

C.3.—General maintenance expenses at Fishery Harbour Centres were greater than anticipated.

C.4., G. and H.—These provisions were not required.

Vote 37

APPROPRIATIONS IN AID

			Estimated £	Realised £
1. Proceeds of fines and forfeitures in respect of fishery offences				
	<i>Original</i>	£300,000		
	<i>Supplementary</i>	134,990		
			434,990	1,641,175
2. Lettings of fishing rights			8,200	8,349
3. Receipts from Galway Fishery			75,000	76,469
4. Miscellaneous receipts			14,000	49,476
	TOTAL			
	<i>Original</i>	£397,200		
	<i>Supplementary</i>	134,990		
			£532,190	£1,775,469

1. Proceeds of fines and forfeitures were greater than estimated because, following a ruling of the European Court on a test case, a large number of previously delayed cases were dealt with by the Courts.

4. Refunds of air fares from the EEC were significantly greater than estimated.

Miscellaneous receipts comprise—

	£
Refunds of air fares from EEC	26,556
Recoupment from EEC of Grants paid to Producer Organisations of Fishermen	6,686
Salmon export licences	2,072
Sale of ova	1,890
Contribution from EEC for Statistical Register of Fishing Vessels	1,400
Administration of the Salmon Conservancy Fund	650
Refund from Office of Public Works in respect of charges made in previous years	7,737
Miscellaneous	2,485
	<u>£49,476</u>

EXTRA REMUNERATION

Five officers received allowances ranging from £446 to £1,772 for attendance at certain meetings abroad. A total of £8,053 was paid to twenty-two officers for attendance at meetings abroad.

Seven officers received sums ranging from £404 to £1,213 in respect of overtime. A total of £6,930 was paid to nineteen officers in respect of overtime.

An Assistant Principal Officer received an allowance of £863 for performance of higher duties (E.34/1/67).

An *ex-gratia* payment of £400 was made to an employee for extra attendance (E.109/65/70).

An *ex-gratia* payment of £400 was made to an Agricultural Officer, on loan to this Department, for extra attendance (E.109/110/77).

NOTES

1. The operations of the Galway Fishery resulted in a surplus of £29,602.

2. *Ex-gratia* payments amounting to £15 were made to two officers in respect of damage to personal property in the course of their duties (E.109/41/41).

3. A sum of £15 was paid to a hotel in Luxembourg in respect of cancellation of a reservation (D.305/1/63).
4. A sum of £11 was written off in respect of small losses in three cases (D.305/1/63).

J. POWER,
Accounting Officer.

DEPARTMENT OF FISHERIES AND FORESTRY,
21st April, 1982

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.

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

Statement of Expenditure out of Moneys provided from the Employment Guarantee Fund.

Receipt from the Employment Guarantee Fund	...	...	£	20,566
Payment:				
County Donegal Vocational Education Committee —				
Training Scheme for Fish Farmers	...	...	...	20,566

J. POWER,
Accounting Officer.

DEPARTMENT OF FISHERIES AND FORESTRY,
21st April, 1982

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, compared with the sum granted, for salaries and expenses in connection with Forestry, 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 ...	8,820,590	8,609,833	210,757	—
A.2.—Consultancy Services	10	—	10	—
B.1.—Travelling and Incidental Expenses	1,545,000	1,773,803	—	228,803
B.2.—Post Office Services	236,300	444,420	—	208,120
B.3.—Office Machinery and other Office Supplies	146,000	126,135	19,865	—
C.1.—Payment to Grant-in-Aid Fund for the Acquisition of Land (Grant-in-Aid)				
<i>Original</i> £3,300,000				
<i>Less Supplementary</i> 100,000				
	3,200,000	3,200,000	—	—
C.2.—Forest Development and Management	23,175,200	21,819,147	1,356,053	—
C.3.—Sawmilling	290,400	289,353	1,047	—
C.4.—Provision for Assistance to Chipboard Ltd. (In Receivership) ...	100,000	184,000	—	84,000
C.5.—Provision in relation to formation of Chipboard Products Ltd.				
<i>Original</i> Nil				
<i>Supplementary</i> £1,293,000				
	1,293,000	1,000,000	293,000	—
D.—Grants for Afforestation Purposes ...	60,000	60,467	—	467
E.—Forestry Education	160,400	192,103	—	31,703
F.—John F. Kennedy Park	167,000	161,327	5,673	—
G.—Game Development and Management	444,600	438,450	6,150	—
H.—Wildlife Conservation	150,000	125,658	24,342	—
I.—Agency, Advisory and Special Services	15,100	44,090	—	28,990
GROSS TOTAL				
<i>Original</i> £38,610,600				
<i>Supplementary</i> 1,193,000				
	39,803,600	38,468,786	1,916,897	582,083
			Surplus of Gross Estimate over Expenditure £1,334,814	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised		
<i>Deduct—</i> J.—Appropriations in Aid	6,599,600	8,414,641		Surplus of Appropriations in Aid realised £1,815,041
NET TOTAL				
Original	£32,011,000			
Supplementary	1,193,000			
	£33,204,000	30,054,145		Total Surplus to be surrendered £3,149,855

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Balance of moneys in Conservation (Grant-in-Aid) Account ... £7,410

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—A sum of £700,000 was received from the Vote for Remuneration (No. 54).
- A.2.—This provision was not required.
- B.1.—Excess due mainly to increases in mileage and subsistence rates and also increased expenditure on advertising and miscellaneous expenses.
- B.2.—Telephone and postal charges were higher than expected.
- B.3.—Saving due to expenditure on photocopying being less than expected. The saving was partly offset by increased expenditure on stationery and other office equipment.
- C.2.—Saving due to labour costs being less than expected.
A sum of £100,500 was received from the Vote for Remuneration (No. 54).
- C.3.—A sum of £1,000 was received from the Vote for Remuneration (No. 54).
- C.4.—Further assistance under this subhead was necessitated by delays in the formation of the new Company for which provision was made in Subhead C.5.
- C.5.—Anticipated expenditure on grants for capital equipment did not arise within the financial year.
- E.—Excess due to increased expenditure on salaries and general expenses.
A sum of £13,000 was received from the Vote for Remuneration (No. 54).
- F.—A sum of £500 was received from the Vote for Remuneration (No. 54).
- G.—A sum of £1,000 was received from the Vote for Remuneration (No. 54).
- H.—Provision was made for substantial expenditure on the preparation of a National Vegetation Map but spending on the scale envisaged did not materialise.
- I.—Excess due to payment to IIRS of (1) £13,500 in respect of further expenditure on timber technology research and (2) £21,000 in respect of underpayment of IIRS expenditure on the Timber Project for 1980.
This subhead includes £8,308 in respect of the expenses of the Wildlife Advisory Council. The total expenditure since the appointment of the Council in 1978 amounts to £28,896.

Vote 38

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
FOREST RECEIPTS:		
Sales of Timber	6,006,600	7,603,883
Rents (housing, grazing, shooting, etc.)	50,000	66,237
Sale of houses to foresters	150,000	139,308
Sales of plants, refunds of travelling expenses, etc. (a)	93,000	235,723
SAWMILL RECEIPTS:		
Receipts from Sawmills (Subhead C.3)	300,000	369,490
	<u>£6,599,600</u>	<u>£8,414,641</u>

Surplus due to unexpectedly high sales of timber and increased miscellaneous receipts.

Rents:— Receipts in respect of shooting rights and turbary rights were greater than estimated.

Sale of houses to foresters:— Precise estimation is not possible.

(a) Miscellaneous Appropriations in Aid comprise:

	£
Compensation	47,285
Receipts in respect of Forest Parks	37,341
Payment in respect of Biomass Experiment	33,528
Sale of plants and seeds	30,393
Sale of sites	19,293
Sale of scrap	18,055
Sale of venison	13,995
Refund of air fares	9,464
Refund of salaries	8,713
Sale of hay	4,993
Courses at Avondale	4,821
Miscellaneous	7,842
	<u>£235,723</u>

EXTRA REMUNERATION

Three officers received amounts varying from £407 to £849 in respect of overtime. A total of £8,174 was paid to sixty officers for overtime.

One officer received £1,452 in respect of higher duties. A total of £2,570 was paid to twelve officers.

Two officers received amounts of £874 and £618 in respect of attendance at meetings abroad. A total of £2,591 was paid to fifteen officers.

NOTES

£155,584, comprising £144,001 damages in six cases, £2,000, *ex-gratia*, in one case and £9,583 costs in four cases, was paid in respect of personal injury claims by Forest Workers arising out of accidents at work (E.112/17/80, E.112/7/78, E.112/5/80, E.112/4/80, E.112/13/81, E.112/16/81, E.112/22/80 and E.112/18/81).

£2,135, comprising £1,928 compensation in four cases and £207 costs in one case, was paid in respect of claims arising from the operations of the Forest and Wildlife Service. In addition, £135 was written off in respect of fuel lost in one case (S.86/4/77 and D.305/1/63).

£937 was paid in respect of damages caused in two accidents involving vehicles of the Forest and Wildlife Service. This sum includes £140 costs in one case (S.48/2/51).

£100 was paid, *ex-gratia*, to a contractor whose tractor was damaged while on hire to the Forest and Wildlife Service (D.305/1/63).

£81 was paid in respect of damage caused by vandals to a bird hide at Lissadell Wildfowl Sanctuary (D.305/1/63).

£80 was paid in respect of six claims for loss of personal property due to fires (D.305/1/63).

£47 was paid to an officer in respect of personal effects damaged in the course of his work (E.109/41/41).

The following items were written off:—

£111,237—losses resulting from forest fires (S.86/7/39 and D.305/1/63).

£13,781—losses in respect of thefts (D.305/1/63 and S.86/4/77).

£517—unrecovered overpayments of wages in respect of annual leave (D.305/1/63).

STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31ST DECEMBER, 1981.

	£
Chipboard Products Ltd	466,000
Interest accrued as at 31st December, 1981	35,026

GRANT-IN-AID FUND FOR THE ACQUISITION OF LAND

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1981

	£
Balance on 1st January, 1981	1,014,960
Grant-in-Aid, 1981	3,200,000
Amount received from sundry sources for sale of land, etc.	22,969
	<hr/>
	4,237,929
Expenditure, 1981	3,584,493
	<hr/>
Balance on 31st December, 1981	£653,436

J. POWER,
Accounting Officer.

21st April, 1982.

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

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

ABSTRACT ACCOUNT OF SAWMILLING OPERATIONS FOR THE YEAR ENDED 31ST DECEMBER, 1981

MANUFACTURING ACCOUNT

	Cong	Dundrum	Total	Trading Account — Cost of Goods produced	Cong	Dundrum	Total
Value of raw material	£ 105,030	£ 101,066	£ 206,096	...	£ 268,128	£ 262,585	£ 530,713
Carriage inwards	25,285	15,789	41,074	...			
Cost of raw material	130,315	116,855	247,170	...			
Factory wages	129,691	134,524	264,215	...			
Electricity	4,797	6,290	11,087	...			
Repairs and maintenance	3,325	4,916	8,241	...			
£	268,128	262,585	530,713	£	268,128	262,585	530,713

TRADING ACCOUNT

	Cong	Dundrum	Total	Sales	Cong	Dundrum	Total
Stock of finished goods at 1st January, 1981	£ 40,442	£ 52,934	£ 93,376	...	£ 308,930	£ 301,785	£ 610,715
Add cost of goods produced	268,128	262,585	530,713	...			
Less stock of finished goods at 31st December, 1981	308,570	315,519	624,089	...			
Cost of goods sold (a)	40,921	74,959	115,880	...			
Profit and Loss Account — Gross Profit	267,649	240,560	508,209	...			
	41,281	61,225	102,506	...			
£	308,930	301,785	610,715	£	308,930	301,785	610,715

(a) Including supplies for Department's use.

PROFIT AND LOSS ACCOUNT

	Cong	Dundrum	Total		Cong	Dundrum	Total
	£	£	£		£	£	£
Foresters' salaries and other office expenses ...	23,707	25,658	49,365	Trading Account — Gross Profit ...	41,281	61,225	102,506
Insurance (notional) ...	1,047	1,775	2,822				
Depreciation—Buildings ...	567	1,187	1,754				
Machinery ...	3,045	5,078	8,123				
Net Profit ...	28,366	33,698	62,064	£	41,281	61,225	102,506
	12,915	27,527	40,442				

	Cong	Dundrum	Total
	£	£	£
Gross Capital Investment in Fixed Assets at 31st December, 1980 ...	83,468	148,510	231,978
Less Aggregate Depreciation to 31st December, 1980 ...	42,842	41,086	83,928
Net Capital Investment in Fixed Assets at 31st December, 1980 ...	40,626	107,424	148,050
Add Capital Investment in Fixed Assets in year ended 31st December, 1981 ...	1,119	1,629	2,748
Less Depreciation in year ended 31st December, 1981 (as shown above) ...	41,745	109,053	150,798
Net Capital Investment in Fixed Assets at 31st December, 1981 ...	3,612	6,265	9,877
Add Value of Stock at 31st December, 1981 ...	38,133	102,788	140,921
Capital Employed at 31st December, 1981 ...	40,921	74,959	115,880
	79,054	177,747	256,801

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.

21st April, 1982.

CUNTAS ar an tsuim a caitheadh, sa bhliain dar chríoch an 31 Nollaig, 1981, i gcomparáid leis an tsuim a deonadh, le haghaidh tuarastail agus costais Roinn na Gaeltachta, maille le deontais le haghaidh tithe agus ildeontais-i-gcabhair.

Seirbhís	Deontas	Caiteachas	Caiteachas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
	£	£	£	£
A.—Tuarastail, Pá agus Liúntais Meastachán bunaidh £594,000 Meastachán forliontach 46,000	640,000	626,160	13,840	—
B.—Costais Taistil agus Costais Theagmhasacha Meastachán bunaidh £80,000 Meastachán forliontach 20,000	100,000	100,155	—	155
C.—Seirbhísí Poist	30,000	34,307	—	4,307
D.—Tithe Gaeltachta Meastachán bunaidh £950,000 Meastachán forliontach 175,000	1,125,000	1,147,731	—	22,731
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht Meastachán bunaidh £1,600,000 Meastachán forliontach 75,000	1,675,000	1,685,441	—	10,441
F.—Scéimeanna Cultúrtha agus Sóisialacha Meastachán bunaidh £1,438,000 Lúide Meastachán forliontach 20,000	1,418,900	1,380,068	37,932	—
G.—Fócaíocht le Ciste na Gaeilge (Deontas-i-gCabhair)	1,650,000	1,650,000	—	—
H.1.—Údarás na Gaeltachta — Caiteachas Reatha (Deontas-i-gCabhair) ...	1,700,000	1,700,000	—	—
H.2.—Údarás na Gaeltachta — Caiteachas Caipitil (Deontas-i-gCabhair) ...	4,000,000	4,000,000	—	—
H.3.—Costais Toghcáin — Údarás na Gaeltachta	500	364	136	—
AN MÓR-IOMLÁN Meastachán bunaidh £12,042,500 Meastachán forliontach 296,000	£ 12,338,500	12,324,226	51,908	37,634
			Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £14,274	

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 20,500	£ Mar a fuarthas 16,543	Easnamh sna Leithris-i-gCabhair a fuarthas £3,957	
AN GLAN-IOMLÁN Meastachán bunaidh £12,022,000 Meastachán forlíontach 296,000 £	12,318,000	12,307,683	Farasbarr Glan atá le tabhairt suas £10,317	

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

C.—Íocadh costais teileafóin a bhain le hoifig nua na Roinne sna Forbacha a bheadh íoctha sa bhliain roimhe sin dá bhfaighní na cuntais.

E.—Is mar seo a leanas a bhí an caiteachas ar scéimeanna feabhsúcháin sa Ghaeltacht:—

<i>Caiteachas Caipitil:—</i>	£	
Bóithre	361,643	
Uisce agus séarachas	117,989	
Muiroibreacha	203,699	
Forbairt chomharchumann	249,790	
Hallai agus Coláistí Gaeilge	45,555	
Cóiríocht saoire	38,905	
Aiseanna chaitheamh aimsire	78,800	
Aiseanna páirceála	5,390	
Bád nua do Chléire	147,937	
Báid iascaigh	36,565	
Córas leictreachais ar oileáin	5,102	
Saoráidí ilghnéitheacha	5,404	1,296,779
<i>Caiteachas Eile:—</i>		
Bóithre	40,277	
Uisce agus séarachas	131,241	
Talmhaíocht	105,291	
Forbairt chomharchumann	94,178	
Táillí i ndáil leis an mbád nua do Chléire	6,575	
Córas leictreachais ar oileáin	11,100	388,662
		£1,685,441

Sa chaiteachas eile ar chomharchumainn áirítear iasachtaí, saor ó ús, dar luach £12,500 a thug iomlán na n-iasachtaí sin go £139,500 ó cuireadh tús leo sa bhliain 1977.

Bhain £17,795 den chaiteachas ar chóiríocht saoire le deontais, nach dtéann thar £200 in aon chás áirithe, chun tithe a chóiriú do chuairteoirí. Bhain an chuid eile le deontais fhorlíontacha (de bhreis ar dheontais Bhord Fáilte Éireann) sna cásanna seo a leanas:—

Ostán na Páirce, An Spidéal, Co. na Gaillimhe	£ 20,000
Teach Aíochta Hillcrest, An Bun Beag, Co. Dhún na nGall	1,110
	£21,110

Vóta 39

F.—Is mar seo a leanas a bhí an caiteachas ar na deontais chun cabhrú le:—

	£
Tuismitheoirí nó caomhnóirí daltaí áirithe arb í an Ghaeilge gnáth-theanga an teaghlaigh acu	80,610
Daltaí Gaeltachta ar chúrsaí oiliúna áirithe	26,046
Lucht iostais a choinníonn foghlaiméoirí aitheanta Gaeilge	866,098
Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha i nGaeilge	198,492
Comhaltas Ceoltóirí Éireann	125,000
Siamsa Tíre	19,770
Oidhreacht Chorca Dhuibhne	4,000
Feabhsú Coláistí Gaeilge lasmuigh den Ghaeltacht	9,000
Cailteanas ar an “Naomh Ciarán” don tseirbhís idir Dún na Séad agus Cléire	35,000
Féilte éagsúla	6,990
Seirbhísí ilghnéitheacha	9,062
	<u>£1,380,068</u>

LEITHRIS-I-gCABHAIR

	Mar a measadh	Mar a fuarthas
	£	£
1. Aisghnóthú tuarastail oifigigh ar iasacht ag Bord na Gaeilge ...	4,250	4,656
2. Aisfoc iasachtaí	500	523
3. Fáltais ilghnéitheacha	15,750	11,364
	<u>£20,500</u>	<u>£16,543</u>

3. Ní féidir fáltais mar seo a mheas go cruinn. Is iad is mó atá san áireamh ná (i) aisghnóthú tuarastal (£9,363 san iomlán) oifigigh ar saoire speisialta le pá le heagras deonach thar lear agus oifigigh ar iasacht ag Comharchumann, (ii) aisfoc deontas (£170 san iomlán) faoi scéimeanna éagsúla, agus (iii) suimeanna (£1,750 san iomlán) in orduithe íocaíochta a eisíodh roimh 1 Eanáir, 1981, agus a cuireadh ar ceal ina dhiaidh sin tar éis dóibh dul as dáta.

LUACH SAOTHAIR BHREISE

Fuair Ardoifigeach Feidhmiúcháin £825 mar Rúnaí ar Arramara Teoranta.

Fuair deich n-oifigeach suimeanna éagsúla ó £3 go £149 as £732 san iomlán a caitheadh ar ragobair.

CUNTAS CHISTE NA GAEILGE

	£
Fuilleach ar 1 Eanáir, 1981	3,802
Deontas-i-gCabhair, 1981	1,650,000
	<u>1,653,802</u>

Íocaíochtaí le:—

	£
Bord na Gaeilge	775,000
Bord na Leabhar Gaeilge	135,237
Comhdháil Náisiúnta na Gaeilge	190,000
Gael-Linn	224,539
Conradh na Gaeilge	111,388
An tOireachtas	35,000
Cumann na bhFiann	45,000
An Comhlachas Náisiúnta Drámaíochta	42,000
Taibhdhearc na Gaillimhe	38,000
Amharclann Ghaoth Dobhair	2,400
An Gael-Acadamh	10,000
	<hr/>
	1,608,564
Fuilleach ar 31 Nollaig, 1981	<hr/>
	£45,238

L. TÓIBIN,
Oifigeach Cuntasatíochta.

ROINN NA GAELTACHTA,
26 Aibreán, 1982.

Do scrúdaigh mé na Cuntais sin thuas de réir forálacha an *Exchequer and Audit Departments Act, 1921*. Fuair mé an t-eolas agus na mínithe a bhí uaim, agus de thoradh an iniúchtha atá déanta agam, deimhním gurb é mo thuairim go bhfuil na Cuntais sin cruinn.

P. L. MACDOMHNAILL,
Ard-Reachtaire Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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 the 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> £32,002,000				
<i>Supplementary</i> 2,998,000				
	35,000,000	35,177,274	—	177,274
A.2.—Office Machinery and other Office Supplies	476,000	327,949	148,051	—
A.3.—Travelling and Incidental Expenses	3,600,000	3,607,264	—	7,264
A.4.—Post Office Services				
<i>Original</i> £850,000				
<i>Supplementary</i> 923,200				
	1,773,200	1,885,188	—	111,988
A.5.—Advertising and Publicity ...	214,000	168,173	45,827	—
A.6.—Consultative Councils, Inquiries and Reports	16,000	19,998	—	3,998
A.7.—Consultancy Services	13,000	66,820	—	53,820
EDUCATION, RESEARCH AND ADVISORY SERVICES				
B.1.—University Colleges				
<i>Original</i> £6,244,000				
<i>Supplementary</i> 299,700				
	6,543,700	6,550,353	—	6,653
B.2.—Agricultural Schools and Farms ...	1,078,000	1,009,741	68,259	—
B.3.—An Foras Talúntais—Grant-in-Aid for General Purposes				
<i>Original</i> £11,855,000				
<i>Supplementary</i> 2,101,000				
	13,956,000	13,956,000	—	—
B.4.—An Foras Talúntais—Grant-in-Aid for Capital Purposes	10	—	10	—
B.5.—Research and Testing	1,058,000	1,037,691	20,309	—
B.6.—County Committees of Agriculture	305,000	241,852	63,148	—
B.7.—Scholarships and Training ...	39,000	38,357	643	—
B.8.—Technical Assistance	27,000	19,744	7,256	—
B.9.—Irish Co-operative Organisation Society—Grant for General Expenses	22,000	22,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.10.—Irish Countrywomen's Association —Grant for General Expenses ...	24,200	24,200	—	—
B.11.—Macra na Feirme—Grant for General Expenses ...	60,000	45,000	15,000	—
B.12.—Federation of Irish Bee-Keepers' Association—Grant for General Expenses ...	1,000	1,000	—	—
B.13.—Prizes at Shows, etc. ...	15,327	35,307	—	19,980
B.14.—Muintir na Tíre—Grant-in-Aid for General Expenses ...	30,000	30,000	—	—
B.15.—An Chomhairle Oiliúna Talmhaíochta—Grant-in-Aid for General Purposes Original £13,230,000 Supplementary 58,000	13,288,000	13,288,000	—	—
B.16.—An Chomhairle Oiliúna Talmhaíochta—Grant-in-Aid for Capital Purposes Original £2,000,000 Less Supplementary 569,000	1,431,000	1,225,469	205,531	—
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE				
C.1.—Improvement of Livestock ...	532,000	462,968	69,032	—
C.2.—Bovine Tuberculosis Eradication Original £11,040,000 Supplementary 1,620,000	12,660,000	12,691,094	—	31,094
C.3.—Brucellosis Eradication Original £14,200,000 Less Supplementary 1,720,000	12,480,000	12,678,869	—	198,869
C.4.—General Disease Control and Eradication ...	245,000	199,344	45,656	—
C.5.—Payments to Bovine Tuberculosis and Brucellosis Eradication Schemes Hardship Fund (Grant-in-Aid) Original £600,000 Less Supplementary 300,000	300,000	300,000	—	—
PRODUCTION AND DEVELOPMENT AIDS				
D.1.—Lime Transport Subsidy ...	20	—	20	—
D.2.—Land Project ...	10	1,304	—	1,294

Vote 40

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
D.3.—Farm Buildings and Water Supplies	£ 10	£ 111	—	£ 101
D.4.—Beef Cattle Incentive Scheme ...	2,000	2,541	—	541
D.5.—Sheep Headage Grants Original £115,000 Supplementary 277,000	392,000	410,166	—	18,166
D.6.—Small Farm (Incentive Bonus) Scheme	10,000	150	9,850	—
D.7.—Poultry and Eggs	166,000	154,632	11,368	—
D.8.—Horticulture	5,000	2,829	2,171	—
D.9.—Winter Fodder Schemes Original £1,400,000 Supplementary 6,430,000 Less Do. 3,580,000	4,250,000	2,871,644	1,378,356	—
D.10.—Miscellaneous Schemes	8,500	3,483	5,017	—
D.11.—Aid for Seed Potato Industry Original Nil Supplementary £250,000	250,000	250,000	—	—
MARKETING SUPPORTS AND AIDS				
E.1.—Subsidies on Milk and Dairy Produce Original £22,702,000 Supplementary 10,655,000 Do. 5,138,000	38,495,000	39,153,650	—	658,650
E.2.—Payments on Exports of Certain Processed Agricultural Products ...	10	—	10	—
E.3.—Agricultural Exports Co-ordinating Group	75,000	71,688	3,312	—
E.4.—Grant to Pigs and Bacon Commission for Market Promotion Purposes Original £200,000 Less Supplementary 100,000	100,000	—	100,000	—
OTHER SERVICES				
F.1.—Agricultural Credit Corporation ...	455,950	456,181	—	231
F.2.—Payment under Exchange Rate Guarantee on loans for Agricultural Purposes Original £10 Supplementary 800,000	800,010	268,657	531,353	—

Vote 40

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
F.3.—National Interest Subsidy Scheme	£	£	£	£
<i>Original</i> Nil				
<i>Supplementary</i> £3,000,000				
	3,000,000	12,913	2,987,087	—
G.—Pension Payments to Former Employees of the Dairy Disposal Company Limited ...	36,000	45,519	—	9,519
H.—An Chomhairle Olla — Grant-in-Aid for General Expenses ...	85,000	85,000	—	—
I.1.—Córas Beostoic agus Feola — Grant-in-Aid for General Expenses ...	371,000	371,000	—	—
I.2.—Beef Classification Scheme ...	34,000	31,481	2,519	—
J.—Bord na gCapall — Grant-in-Aid for General Expenses ...	1,028,000	1,028,000	—	—
K.1.—International Co-operation ...	161,300	159,885	1,415	—
K.2.—Payment to World Food Programme (Grant-in-Aid) Account (Grant-in-Aid) ...	700,000	700,000	—	—
K.3.—Food and Agriculture Organisation — Contributions to Schemes ...	70,000	79,645	—	9,645
K.4.—Food Aid Convention under International Wheat Agreement (Grant-in-Aid) Account (Grant-in-Aid) ...	440,000	440,000	—	—
K.5.—Food and Agriculture Organisation — International Fertiliser Supply Scheme ...	280,000	268,375	11,625	—
L.—Miscellaneous Services — Token Provisions ...	80	78,448	—	78,368
SCHEMES OPERATED IN IMPLEMENTATION OF EEC REGULATIONS AND DIRECTIVES				
M.1.—Farm Modernisation Scheme (including Western Measures and EEC Interest Subsidy Scheme)				
<i>Original</i> £42,200,000				
<i>Supplementary</i> 13,300,000				
	55,500,000	55,483,171	16,829	—
M.2.—Dairy Herds Conversion Scheme	500	—	500	—
M.3.—Aids to Farmers in Certain Less Favoured Areas				
<i>Original</i> £29,500,000				
<i>Supplementary</i> 8,000,000				
	37,500,000	37,243,176	256,824	—
M.4.—Market Intervention — Incidental Expenses				
<i>Original</i> £32,330,000				
<i>Less Supplementary</i> 6,047,000				
	26,283,000	23,859,052	2,423,948	—

Vote 40

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.5.—Market Intervention — Losses by Deficiency, Accident, etc. Original £340,000 Supplementary 416,400	756,400	711,873	44,527	—
M.6.—Grant under EEC Individual Projects Scheme	17,200	—	17,200	—
M.7.—Special Premium on Exports of Beef to the United Kingdom Original £6,900,000 Supplementary 2,000,000	8,900,000	7,525,266	1,374,734	—
M.8.—Aids to Horticultural Producer Groups	30,000	29,737	263	—
M.9.—Suckler Cow Scheme — National Element	100,000	23,772	76,228	—
M.10.—Programme of Special Measures for Ireland Original Nil Supplementary £9,250,000 Less Do. 3,555,000	5,695,000	5,040,846	654,154	—
GROSS TOTAL Original £239,539,127 Supplementary 28,862,000 Do. 22,783,300	291,184,427	281,973,850	10,598,032	1,387,455
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £9,210,577	
Deduct— N.—Appropriations in Aid Original £81,264,127 Less Supplementary 6,500,000 Less Do. 14,443,700	60,320,427	58,324,978	Deficiency in Appropriations in Aid realised £1,995,449	
NET TOTAL Original £158,275,000 Supplementary 35,362,000 Do. 37,227,000	230,864,000	223,648,872	Net Surplus to be surrendered £7,215,128	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Transfer of balance in Flax Development Fund £7,506

Agricultural levies collected under EEC Regulations and paid to the Exchequer amounted to £3,207,004.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—A saving arose on computer and data preparation equipment because the purchase of some replacement and additional equipment was not proceeded with.

- A.4.—The excess was due mainly to increased use of telephones and higher charges applied during the year.
- A.5.—The saving was due to cancellation of some proposed promotional activity and re-use of display material from previous shows.
- A.6.—The excess was due mainly to expenditure on some committees which had not been provided for.
- A.7.—The excess arose because of the need to undertake major additional consultancy studies during the year.
- B.2.—The saving arose from more efficient use of staff and economies on purchases.
- B.6.—The saving arose because a number of County Committees of Agriculture carried over credit balances from 1980, which reduced the demand for funds in 1981.
- B.8.—Applications for some residual grants were not made during the year.
- B.11.—The saving arose because it was decided that launching aids to local farm relief groups which were originally provided for under this Subhead should be paid from Subhead M.1.
- B.13.—The excess arose because of unforeseen expenditure on sponsorship of the Grand Prix competition at the Dublin Indoor International Horse Show.
- B.16.—The saving arose because, due to the delay in having the Western Development Programme approved by the EEC Commission, An Chomhairle Oiliúna Talmhaíochta were not in a position to commence certain capital works until the middle of the year.
- C.1.—The saving arose mainly on (a) pig scheme because of a decline in the number of pedigree breeders and in the number of herds reaching accredited standard as well as a decline in the number of gilts sold, (b) cattle progeny testing as the programme was expanded on a gradual basis only and (c) cattle performance testing due to the transfer of the cost on some equipment to Subhead M.10 and a reduction in expenditure due to delayed intake of bulls at Tully.
- C.4.—The saving was due mainly to the number of animals which had to be slaughtered on account of leukosis being less than expected.
- D.2.—The excess was due to payment of some residual grants which had been held up pending settlement of legal difficulties.
- D.3.—The excess was due to payment of a residual grant which had been held up pending settlement of legal difficulties.
- D.4.—The number of residual grants which fell to be paid during the year was greater than anticipated.
- D.6.—Only one claim was received for payment during the year.
- D.7.—The closing down of the Turkey Breeding Unit at Ballyhaise towards the end of the year led to a saving in feed costs.
- D.8.—The saving was due mainly to a lack of demand for grants towards cost of co-operative packing and grading stations.
- D.9.—The saving was due mainly to the submission of subsidy claims by second time silage makers being delayed by industrial action and to a delay in getting clearance from the EEC Commission for the Fertiliser Subsidy Scheme.
- D.10.—The saving was due mainly to a falling off in demand under a minor seed distribution scheme (see note on Subhead N. 13).
- E.4.—The grant was not paid during the year because the Pigs and Bacon Commission was unable to fulfil the necessary qualifying conditions.
- F.2.—Exchange rate fluctuations cannot be predicted accurately and exchange losses claimed by the banks and A.C.C. fell substantially short of what had been expected.
- F.3.—The Scheme was not introduced until December 1981 and only a small number of applications could be processed during that month.

Vote 40

- G.—The excess was mainly due to some unanticipated increases in pension rates.
- I.2.—The saving occurred because some invoices were not received before the end of the year.
- K.3.—The excess was due to an adverse movement in monetary exchange rates during the year.
- L.—The excess was due to payments made during the year in settlement of liabilities arising out of Court cases relating to (a) cattle feed vouchers and (b) a support price scheme for exports of bacon and pork prior to 1973.
- M.2.—Some residual payments expected under the Scheme did not arise during the year.
- M.4.—Because of market conditions the quantity of beef offered for intervention purchase during the year was less than anticipated. (See note on Subhead N.18).
- M.5.—The saving arose because the amount required to be refunded to the EEC in connection with the closing of the FEOGA accounts for 1974 and 1975 was less than anticipated.
- M.6.—No project qualified for payment of a grant during the year.
- M.7.—Because of reduced exports of beef to the United Kingdom expenditure did not reach the level expected. (See note on N.19).
- M.9.—The number of eligible applications in respect of additional breeding animals fell short of expectations.
- M.10.—The saving was due mainly to the submission of subsidy claims by first time silage makers being delayed by industrial action.

APPROPRIATIONS IN AID

	Corres- ponding Debit Subhead	Estimated £	Realised £
1. Recoupment of salaries, etc., of officers on loan to outside bodies	A.1	28,000	86,873
2. Recoupment by EEC of certain travelling expenses ...	A.3	290,000	242,821
3. Receipts from students' fees, sale of livestock and farm produce, etc., at Agricultural Schools and Farms	B.2	177,200	164,309
4. 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 ...	B.5	151,000	174,950
5. Receipts from seed testing fees, certification fees, licensing fees, etc., and receipts from Backweston Farm	B.5	530,015	558,567
6. Receipts from EEC of part cost of Socio-Economic Information Service and Vocational Training for Farmers operated by ACOT	B.15	97,302	97,328
7. Receipts from EEC relating to agricultural, educational and advisory facilities under Western Package <i>Original</i> £700,000 <i>Less Supplementary</i> 569,000	B.16	131,000	130,800
8. Receipts from sale and leasing of livestock	C.1	450,700	403,324
9. Receipts from farmer contributions towards the cost of eradicating Bovine Disease <i>Original</i> £10,200,000 <i>Less Supplementary</i> 8,500,000	C.2, C.3 and C.5	1,700,000	1,900,552

Vote 40

		Corres- ponding Debit Subhead	Estimated £	Realised £
10. Receipts from EEC under programme for accelerated eradication of Bovine Tuberculosis				
<i>Original</i>	£850,000			
<i>Less Supplementary</i>	849,900	C.2	100	—
11. Receipts from EEC under programme for accelerated eradication of Brucellosis				
<i>Original</i>	£3,501,400			
<i>Less Supplementary</i>	3,501,300	C.3	100	—
12. Receipts from fees in respect of poultry hatchery licences, blood-testing fees and from sale of white turkeys, poultry, eggs, etc.		D.7	101,200	103,438
13. Receipts from sale of seeds, manures, etc., at reduced prices under Special Schemes		D.10	5,300	1,153
14. Receipts under exchange rate guarantee on loans for agricultural purposes		F.2	10	—
15. Repayment of advances under Grain Storage (Loans) Act, 1951, etc.		L	34,000	92,422
16. Receipts from EEC under Farm Modernisation Scheme and Western Measures				
<i>Original</i>	£11,700,000			
<i>Supplementary</i>	900,000	M.1	12,600,000	13,255,097
17. Receipts from EEC under Scheme of Aids to Farmers in Less Favoured Areas				
<i>Original</i>	£13,888,000			
<i>Less Supplementary</i>	416,500	M.3	13,471,500	13,471,480
18. Receipts from EEC of incidental expenses arising out of market Intervention				
<i>Original</i>	£29,150,000			
<i>Less Supplementary</i>	7,817,000	M.4	21,333,000	19,417,764
19. Receipts from the United Kingdom Government in respect of the special premiums on exports of beef to the United Kingdom				
<i>Original</i>	£6,900,000			
<i>Supplementary</i>	2,000,000			
<i>Less Do.</i>	1,940,000	M.7	6,960,000	5,646,351
20. Receipts from licences, inspection fees, etc., under Agricultural Produce (Fresh Meat) Acts and Pigs and Bacon Acts				
<i>Original</i>	£1,300,000			
<i>Less Supplementary</i>	250,000		1,050,000	1,410,063
21. Receipts from fees for dairy premises inspection services			1,000,000	964,487
22. Receipts from Church Temporalities Fund			10,000	10,000

Vote 40

					Corres- ponding Debit Subhead	Estimated	Realised
						£	£
23. Other receipts	...	...	...	...		200,000	193,199
	TOTAL						
	Original			£81,264,127			
	Less Supplementary			6,500,000			
	Less Do.			14,443,700			
						£60,320,427	£58,324,978

1. The surplus was due mainly to recoupment of salaries etc., of officers who were unexpectedly seconded to outside agencies.
2. Recoupments by the EEC for travelling expenses were less than anticipated because of reduced attendances at EEC meetings.
3. The deficit was due to a shortfall in receipts from An Chomhairle Oiliúna Talmhaíochta in respect of the use of facilities at the Department's institutions.
4. The surplus was due mainly to increased sales of vaccines.
5. The surplus was due mainly to receipts from fees in respect of cereal seed certification and from sales of pre-basic seed being greater than anticipated.
8. The deficit was mainly due to a reduction in the number of bulls and pigs tested during the year.
9. The surplus arose because arrears of contributions were collected.
13. The deficit was due mainly to a falling off in demand under a minor seed distribution scheme. (see note on subhead D.10.)
15. The surplus was due mainly to the repayment in full during the year of six loans granted under the Grain Storage (Loans) Act, 1951.
16. Recoupments from the EEC in respect of the Farm Modernisation Scheme were greater than expected because of increased investment by development farmers and an increase in the percentage of grant recoupable in respect of farmers in the west of Ireland.
18. Because of market conditions the quantity of beef offered for intervention purchase during the year was less than anticipated and as a result there was a shortfall in receipts from the EEC in respect of incidental expenses. (see note on subhead M.4.)
19. Receipts from the UK Government did not reach the level anticipated because of reduced exports of beef. (see note on subhead M.7.)
20. The surplus was due to higher slaughterings at factories than had been expected.

EXTRA REMUNERATION

A Principal Officer received an amount of £2,197 from the Central Fisheries Board for acting as Chief Executive of the Board.

An Agricultural Inspector received an allowance of £473 for acting as Chief Officer of An Chomhairle Olla.

Fifty-two Officers of the Department's veterinary staff received gratuities ranging from £105 to £1,385 in respect of additional work, research and supervisory duties. The total amount paid was £53,945.

One District Superintendent received a gratuity of £1,000 in respect of additional work. The total amount paid in respect of such work was £1,953.

Thirty-one Agricultural Officers received amounts ranging from £408 to £1,725 for extra duties, including supervisory work, in respect of varying periods. The total amount paid was £56,334.

Three Agricultural Officers received amounts ranging from £2,878 to £4,585 from Vote 45 for services as night telephonists.

Three Indoor Foremen received allowances ranging from £1,020 to £1,035 in respect of Sunday duty. The total amount paid was £3,090.

A Clerical Assistant received an amount of £502 from Vote 4 for services as census enumerator.

Forty officers received allowances ranging from £401 to £1,906 for attendance at certain meetings abroad. The total amount paid was £47,681.

Five hundred and forty-eight employees received sums varying from £411 to £7,522 in respect of overtime, Sunday duty, etc. The total expenditure on overtime was £1,090,315.

The total number of officers who received extra remuneration was one thousand, nine hundred and sixty-three.

NOTES

Subhead A.3 includes expenditure of £65 on a gift made by the Minister on a visit abroad (D.306/24/63).

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

£487 to an insurance company in respect of damage to a car, the property of a member of the public, as a result of an accident, in which a vehicle, the property of the Department, was involved (Subhead A.3 (D.306/25/62)).

£4,314 to a firm of solicitors in settlement of legal costs of a member of the public following a road traffic accident, in which a vehicle, the property of the Department, was involved (Subhead A.3 (S. 48/1/67)).

£3,936 to a firm of solicitors in settlement of costs awarded to a member of the public following a road traffic accident, in which a vehicle, the property of the Department, was involved (Subhead A.3 (S. 48/1/67)).

£253 to an employee of the Department in respect of damage to personal property and miscellaneous expenses incurred, as a result of an accident during the course of his official duties (Subhead A.3 (E. 109/83/67)).

£4,688 to ten 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.5 (D. 306/24/64)).

£3,015 to twenty-two 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. £310 to four herd-owners in respect of cattle which passed the test but were subsequently at slaughter found to be suffering from tuberculosis. £2,735 to twenty-one 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)).

£15,462 to four herd-owners in respect of 65 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)).

£3,490 to six sheep breeders in respect of 15 sheep which were slaughtered on being found positive to maedi-visna disease (Subhead C.4 (D. 100/10/63)).

Compensation amounting to £3,136 was paid to ten herd-owners in respect of 11 animals which died after treatment for warble fly (Subhead C.4 (D. 306/30/63)).

Vote 40

Expenditure amounting to £69,448 was incurred under Subhead L in final settlement of the Department's liability, as determined by legal proceedings, in respect of losses arising from forged vouchers to a company in administering the Cattle Feed Voucher Scheme. The Department's total liability in respect of these losses was determined at £194,917, of which £125,469 had been covered as a result of advances made under the Scheme (Subhead D.12) in 1975 (S. 90/1/75).

J. O'MAHONY,
Accounting Officer.

27th April, 1982.

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.

P. L. MCDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31ST DECEMBER, 1981.

(Capital amounts only)

	£
Advances under the Grain Storage (Loans) Act, 1951	132,048
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (a)	46,044
Miscellaneous	25
	<u>£178,117</u>

(a) Reducible, if certain conditions are complied with, to £33,965.

WORLD FOOD PROGRAMME (GRANT-IN-AID) ACCOUNT

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1981

	£
Balance on 1st January, 1981	3,590
Grant-in-Aid (Subhead K.2)	700,000
	<u>703,590</u>
Contribution to World Food Programme	635,839
Balance on 31st December, 1981	<u>£67,751</u>

FOOD AID CONVENTION UNDER INTERNATIONAL WHEAT AGREEMENT (GRANT-IN-AID) ACCOUNT

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER 1981.

						£
Grant-in-Aid (Subhead K.4)	...	...	...	...	...	440,000
Other receipt	...	...	...	...	...	41,156
						<hr/>
						481,156
Contribution to World Food Programme	...	...	...	...	...	481,156
						<hr/>
Balance on 31st December, 1981	...	...	...	...	...	—
						<hr/>

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1981

						£
Balance on 1st January, 1981	...	...	...	...	...	466,850
Grant-in-Aid (Subhead C.5)	...	...	...	...	...	300,000
						<hr/>
						766,850
Grants to Herd-Owners	...	...	...	...	...	651,320
						<hr/>
Balance on 31st December, 1981	...	...	...	...	...	£115,530
						<hr/>

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

					£
Receipts from the Employment Guarantee Fund	...	...	...	...	220,000
Payment to Cómhluacht Siúicre Éireann Teo. for job creation	...	...	...	...	220,000

J. O'MAHONY,
Accounting Officer.

27th April, 1982.

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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 ...	5,983,000	5,973,882	9,118	—
B.—Travelling and Incidental Expenses ...	380,000	479,276	—	99,276
C.—Post Office Services	182,000	198,382	—	16,382
D.—Legal Expenses	76,000	86,521	—	10,521
E.—Statutory Contributions to Land Bond Fund, Local Loans Fund and Church Temporalities Fund	4,330,330	4,242,437	87,893	—
F.—Deficiencies from Sales of Land Bonds allocated to Government Departments	5,000	13,345	—	8,345
G.—Deficiency of Income from Untenanted Land	320,000	—	320,000	—
H.1.—Payment to Grant-in-Aid Fund for Land Purchases under Farmers' Retirement Scheme (Grant-in-Aid) Original £1,000,000 Supplementary 500,000	1,500,000	1,442,623	57,377	—
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	675,000	684,330	—	9,330
H.4.—Life Annuities (Land Act, 1965), Advances, Compensation and Auctioneers' Commission	36,610	15,375	21,235	—
I.—Gratuities to ex-Employees	12,000	15,373	—	3,373
J.—Improvement of Estates, etc. ...	1,300,000	1,356,362	—	56,362

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	2,113	—	2,093
GROSS TOTAL				
Original £14,300,000				
Supplementary 500,000				
£ 14,800,000	14,800,000	14,510,019	495,663	205,682
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £289,981	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised £41,532	
M.—Appropriations in Aid	2,148,000	2,189,532	Total Surplus to be surrendered £331,513	
NET TOTAL				
Original £12,152,000				
Supplementary 500,000				
£ 12,652,000	12,652,000	12,320,487		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Excess due to increases in mileage rates during the year and payment of arrears of advertising costs.
- C.—Excess due to increases in telephone charges during the year.
- D.—Excess due to increases in level of costs awarded in Court cases and in fees charged by Counsel.
- F.—Land Bonds allocated to Government Departments had to be sold at market prices lower than anticipated.
- G.—Saving due to the fact that liability for interest payments in respect of lands on hands, etc., anticipated in December 1981, did not mature until January 1982.
- H.4.—Saving due mainly to difficulties in finalising proceedings for resumption of two holdings.
- I.—Payments cannot be estimated precisely as they are dependent on the particular estates dealt with during the year.
- L.—Excess due to award of damages and costs against the Land Commission in a trespass case.

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	96,257

Vote 41

	Estimated	Realised
	£	£
2. Fees and costs recovered	2,000	2,381
3. Surplus income of Rent and Interest Accounts	68,000	73,696
4. Excess annuities, etc., (Land (Finance) Rules, 1956, (Rules 3 and 4 (1) (a) and (b) (i), (ii))	1,117,000	1,197,560
5. Contributions towards improvements expenditure	150,000	141,073
6. Receipts from the resale of land purchased under the Farmers' Retirement Scheme (EEC Directive 72/160)	550,000	462,567
7. Reimbursement from European Agricultural Guidance and Guarantee Fund	40,000	51,612
8. Interest on bank deposits and sundries	150,000	157,386
	<u>£2,148,000</u>	<u>£2,189,532</u>

- (ii) The surplus represents bank interest on portion of the price from a sale of certain Church property not yet finalised.
- Realisations cannot be estimated precisely.
- Surplus arose from re-investment of matured securities at enhanced interest rates.
- Cash receipts from sales of properties acquired other than for Land Bonds were slightly greater than anticipated.
- Fewer allottees than anticipated opted to pay for improvements in cash rather than by way of annuity.
- Cash resales of land purchased under the Farmers' Retirement Scheme were greater than anticipated.
- Surplus due mainly to receipt in January, 1981 of a reimbursement which was anticipated in December, 1980.

EXTRA REMUNERATION

Sixteen officers received sums varying from £429 to £1,951 in respect of overtime. The total expenditure on overtime was £21,447.

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

NOTES

Fees (stamps) amounting to £1,425 in respect of this service were received during the year.

£1,259 was paid *ex-gratia* in respect of increases in Social Insurance liability and meal and tool allowances during the currency of five building contracts (S.9/2/70 and S.9/14/79).

A sum of £375 in respect of grazing rent was written off Rent and Interest Account as irrecoverable (F.63/16/52).

Losses of tools, equipment and fittings to the value of £55 were written off (D.305/1/63 and S.201/2/75).

Vote 41

Well-boring work to the value of £209, £9,634 and £2,665, respectively, was done on a recoupment basis for Geological Survey Office, An Foras Forbartha and Department of Fisheries and Forestry.

About 500 volumes of law reports, at an estimated value of £1,000, were transferred from the Land Commission to the Courts without payment.

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1981

Balance on 1st January, 1981	...	...	...	...	£
Grant-in-Aid, 1981	...	...	...	...	Nil
					1,442,623
					<hr/>
Expenditure, 1981	...	...	...	...	1,442,623
					1,442,623
					<hr/>
Balance on 31st December, 1981	...	...	...	...	Nil
					<hr/>

GRANT-IN-AID FUND FOR GENERAL LAND PURCHASES

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1981

Balance on 1st January, 1981	...	...	...	...	£
Grant-in-Aid, 1981	...	...	...	...	161,077
					Nil
					<hr/>
Expenditure, 1981	...	...	...	...	161,077
					4,200
					<hr/>
Balance on 31st December, 1981	...	...	...	...	£156,877
					<hr/>

J. O'MAHONY,
Accounting Officer.

23rd April, 1982.

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.

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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 ...	6,700,000	6,732,181	—	32,181
A.2.—Consultancy Services	10	8,531	—	8,521
B.1.—Travelling and Incidental Expenses	614,000	736,866	—	122,866
B.2.—Office Machinery and other Office Supplies	95,000	132,502	—	37,502
C.—Post Office Services	241,000	283,284	—	42,284
D.—Advertising and Publicity	105,000	64,995	40,005	—
E.—Commissions and Special Inquiries ...	10,000	39,219	—	29,219
F.—Subscriptions to International Organisations	96,000	111,566	—	15,566
G.—Research	40,000	40,527	—	527
H.—Resettlement Allowances Original £220,000 Supplementary 255,000	475,000	411,693	63,307	—
I.—Career Information	3,000	2,221	779	—
J.1.—An Chomhairle Oiliúna — Administration and General Expenses (Grant-in-Aid)	21,000,000	21,000,000	—	—
J.2.—An Chomhairle Oiliúna — Capital Expenditure (Grant-in-Aid) ...	9,500,000	9,000,000	500,000	—
K.—National Industrial Safety Organisation	22,000	22,000	—	—
L.—Irish Management Institute — Grant for Training	435,000	465,872	—	30,872
M.—Council for Education, Recruitment and Training of Hotel and Catering Workers (CERT) — Grant for Training	935,000	935,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
N.—Grants for Advisory Services for Emigrants	33,000	33,000	—	—
O.—Grants for Trade Union Education and Advisory Services				
<i>Original</i> £450,000				
<i>Supplementary</i> 104,500				
	554,500	554,500	—	—
P.—Employment Incentive Schemes ...	2,000,000	1,181,472	818,528	—
Q.—Council for the Status of Women ...	30,000	54,000	—	24,000
R.—Employment Equality Agency ...	172,000	172,000	—	—
S.—Trade Union Amalgamations ...	30,000	—	30,000	—
T.—Employment Maintenance Scheme ...	10	9,650	—	9,640
U.—Work Experience Programme				
<i>Original</i> £2,100,000				
<i>Supplementary</i> 300,000				
	2,400,000	2,396,435	3,565	—
V.—College of Industrial Relations — General Expenses (Grant-in-Aid)	30,000	30,000	—	—
W.—Graduate Conversion Courses Allowances	200,000	159,346	40,654	—
X.—National Hire Agency	10	—	10	—
Z.—Training and Employment of Young Persons including Youth Employment Agency				
<i>Original</i> Nil				
<i>Supplementary</i> £20,000				
	20,000	—	20,000	—
GROSS TOTAL				
<i>Original</i> £45,061,030				
<i>Supplementary</i> 679,500				
	£ 45,740,530	44,576,860	1,516,848	353,178
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,163,670	
Deduct—				
Y.—Appropriations in Aid				
<i>Original</i> £1,150,030				
<i>Supplementary</i> 679,490				
	1,829,520	2,466,177	Surplus of Appropriations in Aid realised £636,657	
NET TOTAL				
<i>Original</i> £43,911,000				
<i>Supplementary</i> 10				
	£ 43,911,010	42,110,683	Total Surplus to be surrendered £1,800,327	

Vote 42

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The excess was due to payments to meet the cost of services provided during 1981 by the Institute for Industrial Research and Standards in connection with EEC Road Transport Regulations regarding tachographs.
- B.1.—Excess expenditure was incurred mainly on domestic travelling and subsistence and on purchases of additional scientific equipment for the Industrial Inspectorate.
- B.2.—Acquisition of a computer system to process redundancy payments claims was responsible for the excess.
- C.—The excess was incurred under the heading of telephone charges. Usage was greater than anticipated.
- D.—Certain publicity provided for did not arise.
- E.—The excess was attributable to expenditure arising from (1) the Commission on Safety and Welfare at Work and (2) the Working Party on Child Care Facilities for Working Parents, both of which were set up after the subhead provision was settled.
- F.—The precise expenditure depends on the IR£/US\$ exchange rate at the time of paying subscriptions.
- H.—The supplementary provision proved to be higher than necessary as the volume of claims towards the end of the year was less than had been expected.
- I.—Costs of packing leaflets for distribution were less than anticipated.
- J.2.—Payments arising in 1981 in respect of training centre expansion and equipment were less than anticipated.
- L.—Since 1969 when the IMI grant provision was transferred to the Labour Vote, a sum of £30,872 has been shown in the accounts of the Irish Management Institute as due arising from a change in the accounting arrangements for payment of the grant. The Minister for Finance authorised the additional payment in order to clear this item.
- P.—Participation in the Employment Incentive Scheme in 1981 was less than anticipated.
- Q.—An increased grant was paid to the Council for the Status of Women to cover certain accommodation-related costs (£14,000) and an agreed research project (£10,000).
- S.—A grant is payable only when an amalgamation is completed. A number of amalgamations were proceeding at the end of 1981. No claim was received in 1981 in respect of a completed case.
- T.—A token estimate was provided for to meet possible outstanding claims under the Employment Maintenance Scheme which operated to 31st March, 1980. Two such claims totalling £9,650 were discharged in 1981 with the consent of the Minister for Finance.
- W.—Educational establishments were unable to proceed with certain courses which had been contemplated. Also there were fewer participants than anticipated on the courses run.
- Z.—The Youth Employment Agency was not set up within 1981 and it was not found necessary to incur expenditure under this subhead.

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1. Receipts from the Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal)	...	...		60,000	54,549
2. Receipts from European Social Fund					
	<i>Original</i>	£1,028,000			
	<i>Supplementary</i>	679,490			
				1,707,490	2,311,985
3. Recoupment of salaries, etc. of officers on secondment		10,000	36,726

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	Estimated	Realised
	£	£
4. Recoupment of certain travelling and subsistence expenses from the EEC	40,000	42,950
5. Miscellaneous	12,030	19,967
TOTAL		
Original	£1,150,030	
Supplementary	679,490	
	£1,829,520	£2,466,177

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 the Employment Appeals Tribunal and its Secretariat in servicing redundancy appeals; this cost in recent years has been on a basis of one third of the overall costs. The amount collected in 1981 was in respect of three quarters of the year only.
2. There are difficulties in estimating income from the European Social Fund. These include uncertainty about dates of receipt of payments and variation in expenditures which qualify for aid.
3. More officers were on secondment during 1981 than provided for.
5. The number of cancellations of payable orders from the previous year was greater than expected.

EXTRA REMUNERATION

One hundred and ninety-four officers were paid a total of £48,830 in overtime. Of these, twenty-five officers—one Higher Executive Officer, five Executive Officers, two Placement Officers, two Clerical Officers, three Paperkeepers, twelve Messengers—earned amounts ranging from £443 to £7,082. Of this amount two overtime payments of £3,116 and £7,082, a total of £10,198, were recouped from the Department of Social Welfare in respect of two officers while on secondment to that Department.

NOTE

The Account includes expenditure of £372 on gifts by the Minister on the occasion of an official visit abroad.

DETAILS OF EXPENDITURE ON THE VARIOUS COMMISSIONS AND SPECIAL INQUIRIES

Commission or Special Inquiry	Expenditure			
	Subheads		Total for year ended 31st December, 1981	Total Expenditure to 31st December, 1981
	E	A.I		
	£	£	£	£
Advisory Committee on Emigration	1,793	266	2,059	41,938
Commission on Industrial Relations	2,686	9,819	12,505	58,820
Manpower Consultative Committee	5,004	32,012	37,016	97,910
Commission on Safety, Health and Welfare at Work	10,631	22,528	33,159	33,889
Working Party on Child Care Facilities for Working Parents	19,105	14,182	33,287	33,287
	£ 39,219	78,807	118,026	265,844

I. O. FIONNGHALAIGH,
Oifigeach Cuntasaíochta.

AN ROINN SAOTHAIR,
21 AIBREÁN, 1982.

Vote 42

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.

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

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

Balance on 1st January, 1981	...	...	...	...	£	22,288
Receipts from the Employment Guarantee Fund	...	...	...	...		244,161
						<u>266,449</u>
Payments:—					£	
Employment Incentive Scheme—supplementary premiums	...	...	...	...		72,670
An Chomhairle Oiliúna—Agreement relating to workers in Talbot (Ireland) Ltd.	...	...	...	...		90,312
An Chomhairle Oiliúna—Joint Apprentice to Craftsman Scheme	...	...	...	...		73,849
Department of Finance (Refund)	...	...	...	...		30,000
						<u>266,831</u>
Balance on 31st December, 1981	...	...	...	...		<u>£382 (Dr)</u>

I. O. FIONNGHALAIGH,
Oifigeach Cuntasaiochta.

AN ROINN SAOTHAIR,
21 Aibreán, 1982.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Trade, 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> £5,983,000				
<i>Supplementary</i> 230,000				
	6,213,000	6,151,487	61,513	—
A.2.—Public Service Pensions	14,000	11,565	2,435	—
A.3.—Consultancy Services				
<i>Original</i> £400,000				
<i>Less Supplementary</i> 100,000				
	300,000	237,519	62,481	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £500,000				
<i>Supplementary</i> 50,000				
	550,000	558,012	—	8,012
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £76,000				
<i>Supplementary</i> 13,000				
	89,000	91,995	—	2,995
C.1.—Post Office Services				
<i>Original</i> £214,000				
<i>Supplementary</i> 54,000				
	268,000	266,995	1,005	—
C.2.—Advertising and Publicity	100,000	109,799	—	9,799
D.—Subscriptions to International Organisations, etc.	400,000	541,600	—	141,600
BORD Fáilte Éireann				
E.1.—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)				
<i>Original</i> £15,632,000				
<i>Supplementary</i> 930,000				
	16,562,000	16,562,000	—	—
E.2.—Development of Holiday Accommodation (Grant-in-Aid)				
<i>Original</i> £2,875,000				
<i>Less Supplementary</i> 930,000				
	1,945,000	1,945,000	—	—
E.3.—Development of Supplementary Holiday Accommodation (Grant-in-Aid)	150,000	150,000	—	—

Vote 43

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
E.4.—Tourism Development Works (Grant-in-Aid)	£ 950,000	£ 950,000	£ —	£ —
*F.1.—Institute for Industrial Research and Standards — Administration and General Expenses (Grant-in-Aid)	7,360,000	7,360,000	—	—
*F.2.—Institute for Industrial Research and Standards — Capital Expenditure (Grant-in-Aid)	2,126,000	2,126,000	—	—
G.—Córas Tráchtála (Grant-in-Aid) <i>Original</i> £9,730,000 <i>Supplementary</i> 1,964,000	11,694,000	11,694,000	—	—
*H.—Kilkenny Design Workshops Limited — Administration and General Expenses (Grant-in-Aid)	640,000	640,000	—	—
*I.1.—Industrial Development Authority — Administration and General Expenses (Grant-in-Aid) <i>Original</i> £14,580,000 <i>Less Supplementary</i> 2,221,000	12,359,000	12,359,000	—	—
*I.2.—Industrial Development Authority — Capital Expenditure (Grant-in-Aid) <i>Original</i> £195,800,000 <i>Less Supplementary</i> 5,750,000	190,050,000	190,050,000	—	—
*I.3.—Industrial Development Authority — Grant for Industrial Housing	649,000	643,300	5,700	—
*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) <i>Original</i> £2,167,000 <i>Supplementary</i> 290,000	2,457,000	2,457,000	—	—
*J.2.—Shannon Free Airport Development Company Limited — Grants to Industrialists (Grant-in-Aid)	3,332,000	3,332,000	—	—
*J.3.—Shannon Free Airport Development Company Limited — Housing Subsidies	457,000	457,000	—	—
K.1.—Export Guarantee Arrangements under the Insurance Act, 1953, (as amended)	330,000	336,738	—	6,738
K.2.—Credit Financing of Certain Capital Goods Exports <i>Original</i> £825,000 <i>Supplementary</i> 657,000	1,482,000	1,481,661	339	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
*L.—Technical Assistance	175,000	151,677	23,323	—
*M.—Irish Productivity Centre (Grant-in-Aid)	600,000	600,000	—	—
N.—Commissions, Committees and Special Inquiries	20,000	20,232	—	232
*O.1.—Shipbuilding Subsidy	10	—	10	—
*O.2.—Interest Subsidy for Shipbuilding				
<i>Original</i> £1,000,000				
<i>Less Supplementary</i> 120,000				
	880,000	879,240	760	—
*P.—Irish Goods Council (Grant-in-Aid)	922,000	922,000	—	—
Q.—Miscellaneous Payments	61,000	36,325	24,675	—
R.1.—Bread Subsidy				
<i>Original</i> £13,375,000				
<i>Supplementary</i> 14,475,000				
	27,850,000	27,479,691	370,309	—
R.2.—Flour and Wheatenmeal Subsidy				
<i>Original</i> £825,000				
<i>Supplementary</i> 1,150,000				
	1,975,000	1,886,287	88,713	—
R.3.—Margarine Subsidy				
<i>Original</i> Nil				
<i>Supplementary</i> £250,000				
	250,000	221,088	28,912	—
*S.—Currency Exchange Loss on Certain Industrial Credit Company Foreign Borrowing for Industrial Development	10	10	—	—
*T.1.—Irish Film Board — Administration Expenses (Grant-in-Aid)	10,000	9,500	500	—
*T.2.—Irish Film Board — Capital Expenditure (Grant-in-Aid)				
<i>Original</i> £500,000				
<i>Less Supplementary</i> 390,000				
	110,000	101,250	8,750	—
GROSS TOTAL				
<i>Original</i> £282,780,020				
<i>Supplementary</i> 10,552,000				
	£ 293,332,020	292,819,971	681,425	169,376
			Surplus of Gross Estimate over Expenditure £512,049	
Deduct—	Estimated	Realised		
U.—Appropriations in Aid				
<i>Original</i> £2,303,020				
<i>Supplementary</i> 534,000				
	2,837,020	2,823,313		Deficiency in Appropriations in Aid realised £13,707
NET TOTAL				
<i>Original</i> £280,477,000				
<i>Supplementary</i> 10,018,000				
	£ 290,495,000	289,996,658		Net Surplus to be surrendered £498,342

*The Industry functions of the Department of Industry, Commerce and Tourism, as covered by these subheads, were transferred to the Department of Energy under Statutory Order from August 1981.

Vote 43

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Saving due to the death of a pensioner.
- A.3.—It was not necessary to engage outside consultants for the National Prices Commission to the extent anticipated; the N.P.C. Consultancy Unit was able to undertake more assignments than hitherto.
- C.2.—Mainly due to publicity expenditure on metrication and a related programme being greater than anticipated.
- D.—Due to a higher contribution being sought by the International Rubber Agreement Organisation to finance Buffer Stocks.
- I.4.—No subsidy payment arose within the year.
- L.—Only grants approved prior to the termination of the scheme now remain to be met — such claims were fewer than expected.
- Q.—Claims in respect of Weights and Measures equipment, which were anticipated to arise within the year, were not received in time for payment. There was also a saving on the printing of leaflets (metrication).
- R.3.—Some subsidy claims, which normally could have been expected to be made within the year, were not received.
- T.2.—Applications for grants were not received to the extent anticipated.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936		72,000	74,183
2. Repayment of travel costs of certain journeys to EEC		130,000	132,977
3. Export Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)			
	<i>Original</i>	£580,000	
	<i>Supplementary</i>	170,000	
		750,000	738,132
4. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964			
	<i>Original</i>	£1,212,200	
	<i>Supplementary</i>	300,000	
		1,512,200	1,498,662
5. Currency exchange gain on certain Industrial Credit Company foreign borrowing for industrial development		10	—
6. Receipts from the IDA in respect of repayable grants for industrial housing			
	<i>Original</i>	£296,000	
	<i>Supplementary</i>	22,000	
		318,000	318,146
7. Miscellaneous			
	<i>Original</i>	£12,810	
	<i>Supplementary</i>	42,000	
		54,810	61,213
TOTAL			
	<i>Original</i>	£2,303,020	
	<i>Supplementary</i>	534,000	
		£2,837,020	£2,323,313

7. Miscellaneous receipts include receipts from the Registry of Friendly Societies (£2,576), the Registry of Business Names (£12,102), fees under the Occasional Trading Act, 1979 (£7,700) and the Casual Trading Act, 1980 (£29,792). These receipts are difficult to estimate.

EXTRA REMUNERATION

An Assistant Principal received a gratuity of £802 for performance of Principal Officer duties from 4th August, 1981 to 22nd November, 1981.

A total of seven Higher Executive Officers received sums varying from £441 to £1,158 for performance of Assistant Principal Officer duties during the year.

A former Principal Officer was engaged on a fee basis from July to December 1981 to act as Departmental representative at a number of EEC special group meetings at a cost of £439.

Fourteen Examiners in the Patents Office received sums varying from £785 to £3,815 for examining patent applications outside their normal office hours of duty.

A total of three hundred and forty-seven officers were paid overtime. One hundred and twelve officers received sums varying from £410 to £3,497. The total amount of overtime was £156,908 of which £18,064 was recouped from Vote 44 and £6,709 from Vote 52.

A total of one hundred and twenty-seven officers received allowances in respect of duties as chairman or delegates at meetings abroad (mainly EEC). Of this total twenty-seven officers received sums varying from £418 to £1,476. The total paid in respect of chairman and delegates allowances was £35,010.

NOTES

The Accounts of the Revenue Commissioners include expenditure of £5,850 in respect of remuneration of an officer on loan, without repayment, to the Prices Division of this Department.

Ex-gratia payments totalling £663 were made to five 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).

The Prices Advisory Committee on Motor Insurance was established in November, 1981.

Fees (stamps) were received as follows:

Companies Registration £765,535

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

Commission, Committee or Special Inquiry	Expenditure			
	Subhead		Expenditure for year ended 31st December, 1981	Total Expenditure to 31st December, 1981
	N	Other		
	£	£	£	£
National Consumer Advisory Council (1973-1974)	18,233	(A.1) 55	18,288	97,394
Motor Premiums Advisory Committee (1973-1974)	1,811	(A.1) 1,905	3,716	22,004
Prices Advisory Committee on Motor Insurance	188	—	188	188
£	20,232	1,960	22,192	119,586

J. C. HOLLOWAY,
Oifigeach Cuntasátochta.

DEPARTMENT OF TRADE, COMMERCE AND TOURISM,
6th April, 1982.

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.

P. L. McDONNELL,
Ard-Reachtairé Cuntas agus Ciste.

Vote 43

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

Receipts from the Employment Guarantee Fund	...	...	...	...	£	474,133
Payments:					£	
Bord Fáilte — Job creation projects	...	...	...	...	150,000	
Confederation of Irish Industry — Maintenance of employment and creation of new jobs	...	...	...	...	217,661	
Thomas McArdle Ltd. — Maintenance of employment	...				63,472	
Maritem Industries Ltd. — Maintenance of employment	...				42,928	
						474,061
Balance on 31st December, 1981	...	...	...	...		£72

J.C. HOLLOWAY,
Oifigeach Cuntasaitochta.

DEPARTMENT OF TRADE, COMMERCE AND TOURISM,
3rd March, 1982.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.1.—Salaries, Wages and Allowances	£	£	£	£
<i>Original</i> £13,848,000				
<i>Supplementary</i> 611,000				
	14,459,000	14,244,897	214,103	—
A.2.—Consultancy Services	300,000	278,381	21,619	—
B.1.—Travelling and Incidental Expenses	421,000	539,258	—	118,258
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £225,000				
<i>Less Supplementary</i> 50,000				
	175,000	160,976	14,024	—
B.3.—Post Office Services	377,000	383,433	—	6,433
B.4.—Cross-Channel Telephone Lines used for Civil Aviation	60,900	58,871	2,029	—
C.—Equipment, Stores and Maintenance				
<i>Original</i> £255,000				
<i>Less Supplementary</i> 50,000				
	205,000	240,239	—	35,239
D.1.—Grants to Córas Iompair Éireann				
<i>Original</i> £65,000,000				
<i>Supplementary</i> 9,000,000				
<i>Do.</i> 11,000,000				
	85,000,000	85,000,000	—	—
D.2.—Córas Iompair Éireann Redundancy Compensation	165,000	144,295	20,705	—
E.—Grants for Harbours				
<i>Original</i> £3,670,010				
<i>Less Supplementary</i> 250,000				
	3,420,010	3,024,129	395,881	—
F.1.—Acquisition of Land, Buildings, etc., at Airports	150,000	122,521	27,479	—
F.2.—Constructional Works at Airports, including furnishing of Buildings ...	3,000,000	3,111,854	—	111,854
G.—Transport of Staff	62,500	55,018	7,482	—
H.—Electronic Equipment				
<i>Original</i> £1,000,000				
<i>Supplementary</i> 265,000				
	1,265,000	1,321,792	—	56,792

Vote 44

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	500	63	437	—
I.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946)	44,000	41,591	2,409	—
J.—Subscriptions to International Organisations	749,000	465,432	283,568	—
K.—Commissions, Committees, and Special Inquiries	25,000	27,817	—	2,817
L.—Rent on Lands, etc., at Airports ...	6,000	455	5,545	—
M.—Grant to Royal National Lifeboat Institution	30,000	40,000	—	10,000
N.—Grant to Aer Rianta Teoranta for payment to the Irish Airlines (General Employees) Superannuation Fund	20,000	2,737	17,263	—
O.—Regional/Local Airports				
Original £500,000				
Supplementary 2,000,000				
Less Do. 250,000				
	2,250,000	2,250,000	—	—
P.—Regional/Local Air Services				
Original £1,000				
Supplementary 74,000				
	75,000	72,946	2,054	—
Q.—Grants for Bus Priority Schemes				
Original £925,000				
Less Supplementary 250,000				
	675,000	661,610	13,390	—
GROSS TOTAL				
Original £90,834,910				
Supplementary 11,000,000				
Do. 11,100,000				
£	112,934,910	112,248,315	1,027,988	341,393
			Surplus of Gross Estimate over Expenditure £686,595	
Deduct—	Estimated	Realised		
R.—Appropriations in Aid				
Original £14,799,910				
Supplementary 2,094,000				
	16,893,910	17,537,644		Surplus of Appropriations in Aid realised £643,734
NET TOTAL				
Original £76,035,000				
Supplementary 11,000,000				
Do. 9,006,000				
£	96,041,000	94,710,671		Total Surplus to be surrendered £1,330,329

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Refund of VAT £301,771

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Provision had been made for consultancy services to evaluate road and rail plans for the Dublin area. In the event it was decided that this evaluation should be carried out by the Dublin Transport Authority when established.
- B.1.—The excess was due to (a) increases in the rates for travelling and subsistence, (b) unavoidable transfers of staff necessitating unforeseen expenditure on household removals, (c) unfavourable exchange rates resulting in increases in the cost of foreign publications and training courses abroad, (d) increased volume of travelling and training by the technical services owing to the early completion of major re-equipment projects in the air navigation area.
- B.2.—Saving was due to the receipt of some accounts later than anticipated.
- C.—Requirements were somewhat greater than expected.
- D.2.—It is not possible to forecast precisely the amount of the redundancy compensation which will become payable in any year.
- E.—Some accounts in respect of the Cork Harbour Development scheme did not mature for payment within the year.
- F.1.—Payment could not be made within the year because of delays in negotiations for the acquisition of land.
- G.—The saving arose because of fall in demand for subsidised transport due to car sharing.
- I.1.—Accurate estimation is not possible.
- J.—The saving was due to (a) a favourable exchange rate for US dollar at time of payment and (b) provision had been made for a contribution towards an EEC project to launch a weather buoy and this project was postponed.
- K.—Excess was due mainly to late receipt of certain accounts in connection with Whiddy Island Tanker disaster.
- L.—The saving was due to protracted negotiations in relation to revision of rents.
- M.—The grant was increased to £40,000 for 1981 and subsequent years (sanction dated 14/1/82).
- N.—The saving arose because some of the Department's employees who have yet to transfer to Aer Rianta did not transfer during the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1966	170,000	192,020
2. Receipts under the Merchant Shipping and Mercantile Marine Acts	36,000	62,560
3. Surplus on Aer Rianta Teo. Operating Accounts Dublin, Shannon and Cork Airports including passenger load fee at airports	7,700,000	7,757,457
4. Recoupment from Eurocontrol Organisation of cost of providing personnel and facilities	20,000	15,807
5. Recoupment from Eurocontrol Organisation of En-route facilities costs		
	<i>Original</i>	<i>£5,205,000</i>
	<i>Supplementary</i>	<i>1,804,700</i>
	7,009,700	7,407,265
6. Shanwick Communications charges	1,400,000	1,528,224
7. Charges for radio telegrams sent from Coast Stations	43,500	50,700

Vote 44

8. Recoupment for seconded staff	...	...	...	...	11,600	16,540
9. Fees under the Road Transport Acts	...	...	...	...	12,410	9,443
10. Receipts under the 1933 Foreshore Act and the 1954 State Property Act	...	...	...	...	35,000	34,336
11. Receipts for transport of staff	...	...	...	...	19,400	18,496
12. Receipts for data provided by the Meteorological Service	...				20,000	55,045
13. Miscellaneous receipts						
	<i>Original</i>	£127,000				
	<i>Supplementary</i>	289,300				
					416,300	389,751
	TOTAL					
	<i>Original</i>	£14,799,910				
	<i>Supplementary</i>	2,094,000				
					£16,893,910	£17,537,644

1. The surplus arose because of an increase in fees from 1st December, 1981 and an increase in the number of aircraft registered.
2. The surplus was due to an increase in examination fees under the Merchant Shipping Regulations.
4. Refunds by Eurocontrol of the costs of certain facilities are subject to amortisation. The shortfall arose because some facilities were fully amortised during the year.
5. The surplus arose because a payment due in the previous year was not received until 1981.
6. The surplus was due to an increase in the number of radio contacts with aircraft on the North Atlantic.
7. The surplus arose because a large payment was received in 1981 which was proper to 1980.
8. Surplus due to increases in salaries and the unforeseen secondment of a Higher Executive Officer to the Legal Aid Board on 1st April, 1981.
9. Applications for "new area" licences were fewer than expected.
12. The surplus arose from increased activity in off-shore oil explorations resulting in higher receipts for data provided by the Meteorological Service.
13. Accurate estimation is not possible.

EXTRA REMUNERATION

Forty-six officers received allowances for duties as delegates at meetings abroad. Of this total fourteen officers received sums varying from £411 to £677.

Five hundred and fifty-one employees received sums in respect of overtime. Four hundred and four officers received amounts varying from £401 to £7,012. The total amount paid in overtime was £886,795 of which £18,064 was in respect of typing, messenger and cleaning services provided by the Department of Trade, Commerce and Tourism.

NOTES

The account includes expenditure of £757 in respect of remuneration of a Senior Meteorologist for performance of rostered duties during 1980 (E.109/65/17).

Subhead G includes expenditure on subsidised transport of Department of Agriculture Staff (£618), Customs and Excise Staff (£4,036), Immigration Officials (£1,103), and Posts and Telegraphs Staff (£5,467).

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

Commissions, Committees and Special Inquiries	Expenditure	
	Total for year ended 31st December, 1981	Total Expenditure to 31st December, 1981
	£	£
Tribunal of Inquiry into Betelgeuse Disaster	7,421	777,469
Transport Consultative Commission	8,564	131,782
Tribunal of Inquiry into Buttevant Rail Accident	5,207	5,207
Cost of arbitration under bilateral Air Services Agreement between Ireland and Belgium	3,225	3,225
Study of proposals to locate U.S. Customs/Immigration preclearance facilities at Shannon Airport	3,400	3,400

N. McMAHON,
Accounting Officer.

DEPARTMENT OF TRANSPORT,
30 Aibreán, 1982.

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.

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

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

Receipts from the Employment Guarantee Fund	£	970,640
Payments:	£	
Aer Lingus—job creation programme	102,538	
Waterford Airport—construction	668,102	
Sligo Airport—development	200,000	
		£970,640

N. McMAHON,
Accounting Officer.

DEPARTMENT OF TRANSPORT,
3 Feabhra, 1982.

STATE AIRPORTS

STATEMENT OF EXPENDITURE AND REVENUE FOR THE YEAR ENDED 31ST DECEMBER, 1981.

1980				1981			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
EXPENDITURE							
I. AIR NAVIGATION SERVICES							
Air Traffic Control							
3,404,142	1,840,772	1,236,603	326,767	4,173,540	2,212,223	1,521,459	439,858
163,424	53,566	87,558	22,300	201,117	69,636	101,278	30,203
Meteorological Service							
1,383,444	614,892	519,028	249,524	1,564,094	671,328	580,587	312,179
192,285	43,106	120,567	28,612	208,820	53,210	130,764	24,846
RADIO SERVICE							
3,836,876	2,809,557	701,027	326,292	4,551,974	3,344,133	800,158	407,683
172,838	71,368	92,913	8,557	150,977	84,921	55,796	10,260
148,459	77,252	45,277	25,930	215,961	78,993	106,788	30,180
II. AIRPORT MANAGEMENT							
Administration							
2,673,404	862,024	1,546,490	264,890	2,838,015	954,068	1,595,900	288,047
3,328,477	1,027,194	1,712,134	589,149	3,966,134	1,167,574	2,118,056	680,504
2,593,784	1,122,614	1,235,965	235,205	3,231,028	1,396,873	1,573,205	260,950
1,071,369	274,698	627,781	168,890	1,157,549	423,183	647,561	86,805
318,207	212,496	56,739	48,972	358,359	237,550	67,253	53,556
5,837,854	43,200	—	—	63,936	63,936	—	—
	1,974,155	3,473,838	389,861	6,538,457	2,236,400	3,766,781	535,276
605,307	605,307	—	—	261,691	261,691	—	—
III. CONTRIBUTION TO EURO-CONTROL							
£25,773,070	11,632,201	11,455,920	2,684,949	29,481,652	13,255,719	13,065,586	3,160,347

STATE AIRPORTS (*continued*)

1980				1981			
Total	Shannon	Dublin	Cork	REVENUE			
£	£	£	£	Total	Shannon	Dublin	Cork
5,241,414	2,275,877	2,729,859	235,678	£ 5,731,922	£ 2,378,234	£ 3,101,536	£ 252,152
2,650,900	875,626	1,676,089	99,185	2,716,056	871,613	1,715,005	129,438
1,457,196	640,152	701,268	115,776	1,931,500	1,014,722	790,084	126,694
5,771,374	1,148,468	4,158,954	463,952	6,939,735	1,402,901	5,005,516	531,318
1,604,857	(1,519,847)	2,848,794	275,910	3,518,389	(898,922)	3,983,389	433,922
1,448,969	1,448,969	—	—	1,528,224	1,528,224	—	—
4,336,791	2,295,948	1,530,632	510,211	7,404,407	3,919,980	2,613,320	871,107
143,615	143,615	—	—	15,807	15,807	—	—
1,124,700	114,820	963,305	46,575	1,288,728	88,452	1,147,084	53,192
23,779,816	7,423,628	14,608,901	1,747,287	31,074,768	10,321,011	18,355,934	2,397,823
25,773,070	11,632,201	11,455,920	2,684,949	29,481,652	13,255,719	13,065,586	3,160,347
(-)	(-)	(+)	(-)	(+)	(-)	(+)	(-)
1,993,254	(-)	3,152,981	(-)	1,593,116	(-)	5,290,348	(-)
3,701,786	1,371,825	2,049,622	280,339	3,981,142	1,589,576	2,087,280	304,286
£(-)5,695,040	(-)	(+)	(-)	(-)	(-)	(+)	(-)
	5,580,398	1,103,359	1,218,001	2,388,026	4,524,284	3,203,068	1,066,810
				£			

STATE AIRPORTS (*continued*)

1980				1981			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
40,941,322	14,214,838	23,908,499	2,817,985	43,574,094	15,751,937	24,555,873	3,266,284
2,632,772	1,537,099	647,374	448,299	3,305,382	2,758,799	405,036	141,547
£43,574,094	15,751,937	24,555,873	3,266,284	46,879,476	18,510,736	24,960,909	3,407,831
3,851,473	185,501	3,605,521	60,451	3,974,084	185,501	3,728,042	60,541
1,588,904	622,657	838,014	128,233				
2,112,882	749,168	1,211,608	152,106	1,716,264	733,009	849,360	133,895
£3,701,786	1,371,825	2,049,622	280,339	2,264,878	856,567	1,237,920	170,391
				£3,981,142	1,589,576	2,087,280	304,286

N. McMAHON,
Accounting Officer.

28th September, 1982.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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> £204,827,000				
<i>Supplementary</i> 20,687,000				
	225,514,000	224,574,477	939,523	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £7,992,000				
<i>Supplementary</i> 3,574,000				
	11,566,000	12,690,969	—	1,124,969
C.—Accommodation and Building Charges				
<i>Original</i> £71,168,000				
<i>Less Supplementary</i> 2,351,000				
	68,817,000	67,831,859	985,141	—
D.—Conveyance of Mails				
<i>Original</i> £5,180,000				
<i>Supplementary</i> 904,000				
	6,084,000	6,299,360	—	215,360
E.—Postal and General Stores				
<i>Original</i> £7,300,000				
<i>Supplementary</i> 2,217,000				
	9,517,000	9,045,479	471,521	—
F.—Engineering Stores and Equipment				
<i>Original</i> £138,100,000				
<i>Supplementary</i> 7,300,000				
	145,400,000	147,719,078	—	2,319,078
G.—Telephone Capital Repayments ...	64,900,000	64,883,116	16,884	—
H.—Subscriptions to International Organisations ...	156,000	170,360	—	14,360
I.—Losses				
<i>Original</i> £240,000				
<i>Less Supplementary</i> 100,000				
	140,000	151,607	—	11,607
J.—Superannuation, etc.				
<i>Original</i> £12,465,000				
<i>Supplementary</i> 270,000				
	12,735,000	11,858,045	876,955	—
K.1.—Commissions and Special Inquiries	6,000	10,319	—	4,319
K.2.—Consultancy Services				
<i>Original</i> £427,000				
<i>Less Supplementary</i> 147,000				
	280,000	262,421	17,579	—

Vote 45

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.3.—Office Machinery and other Office Supplies				
<i>Original</i> £1,484,000				
<i>Supplementary</i> 231,000				
	1,715,000	1,668,768	46,232	—
RADIO TELEFÍS ÉIREANN				
L.1.—Grant for general purposes equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid) 	23,000,000	22,600,000	400,000	—
L.2.—Grant equivalent to Net Receipts from Wired Broadcast Relay Licence Fees (Grant-in-Aid)				
<i>Original</i> £545,000				
<i>Supplementary</i> 150,000				
	695,000	695,000	—	—
GROSS TOTAL				
<i>Original</i> £537,790,000				
<i>Supplementary</i> 32,735,000				
	£ 570,525,000	570,460,858	3,753,835	3,689,693
			Surplus of Gross Estimate over Expenditure £64,142	
Deduct—	Estimated	Realised		
T.—Appropriations in Aid				
<i>Original</i> £235,761,000				
<i>Supplementary</i> 8,231,000				
	243,992,000	244,206,754		
			Surplus of Appropriations in Aid realised £214,754	
NET TOTAL				
<i>Original</i> £302,029,000				
<i>Supplementary</i> 24,504,000				
	£ 326,533,000	326,254,104		
			Total Surplus to be surrendered £278,896	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

			Estimated	Realised
			£	£
Broadcasting Licence and Relay Licence Fees	...	...	25,600,000	24,918,541

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Increased rates of travelling and subsistence allowances (£975,000) and higher expenditure on miscellaneous items (£208,000), partly offset by savings on advertising charges (£58,000).
- E.—Lower expenditure on mechanical transport (£443,000), stationery (£81,000) and on uniform clothing, mailbags etc. (£45,000), partly offset by increased expenditure on telephone directory (£45,000) and on miscellaneous items (£52,000).
- H.—Higher rates of subscriptions payable to international organisations.
- I.—Close estimation not possible.
- J.—Retirements and marriage gratuities fewer than expected.
- K.1.—Higher rates of travelling and subsistence allowances and increased general office expenses.
- K.2.—Expenditure on consultancies lower than expected.

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1. Recovery in respect of Telephone Capital expenditure					
	<i>Original</i>	£220,000,000			
	<i>Supplementary</i>	1,800,000			
				221,800,000	217,675,885
2. Receipts in respect of Savings services					
	<i>Original</i>	£4,293,000			
	<i>Supplementary</i>	4,500,000			
				8,793,000	12,830,005
3. Receipts in respect of Social Welfare services	...	...	...	6,543,000	6,500,000
4. Receipts in respect of services performed for the Revenue Commissioners	...	...	...	225,000	225,000
5. Provision of stores for other Government Departments					
	<i>Original</i>	£1,164,000			
	<i>Supplementary</i>	100,000			
				1,264,000	1,200,939
6. Sale of engineering stores					
	<i>Original</i>	£525,000			
	<i>Supplementary</i>	325,000			
				850,000	906,547
7. Sale of non-engineering stores	...	...	...	75,000	68,711
8. Receipts in respect of agency services performed for other Administrations					
	<i>Original</i>	£75,000			
	<i>Supplementary</i>	280,000			
				355,000	342,111
9. Repayment by the British Government in respect of compensation allowances (Subhead J)	...	...	...	10,000	7,576
10. Contributions to Widows' and Children's Pensions Scheme for Civil Servants and others					
	<i>Original</i>	£1,300,000			
	<i>Supplementary</i>	500,000			
				1,800,000	1,834,806
11. Miscellaneous					
	<i>Original</i>	£1,551,000			
	<i>Supplementary</i>	726,000			
				2,277,000	2,615,174
TOTAL					
	<i>Original</i>	£235,761,000			
	<i>Supplementary</i>	8,231,000			
				£243,992,000	£244,206,754

Vote 45

1. Expenditure on Telephone Capital works lower than expected.
2. Arrears in respect of previous years received during year of account.
5. Amounts due for payment not received during the year.
6. Quantities available for sale greater than expected.
7. Quantities available for sale less than expected.
9. Close estimation not possible.
11. These comprise the following:—

	£
(a) Recoveries from outside bodies in respect of works carried out and services rendered	450,000
(b) Advertising in Post Office publications	481,298
(c) Special leave at cost of substitution and refunds of wages overpaid, etc. ...	192,785
(d) Refunds in respect of staff on loan to outside bodies	275,030
(e) Wireless examination fees and transmitting permits	115,018
(f) Receipts for carriage of newspapers, rents, void postal and money orders, etc.	351,043
✗ (g) Compensation from the Department of Social Welfare for loss of Social Insurance Stamps business in sub-Post Offices	750,000

I.—LOSSES—CLASSIFIED SCHEDULE

	£
Robbery of cash and stamps from a departmental motor van hi-jacked by two unknown men, one of whom was armed	7,047
Robbery at a sub-Post Office by two unknown armed men	2,644
Fraudulent withdrawals from Savings Bank Accounts by a man who was subsequently extradited to England to face similar charges there	2,128
Robbery at a town sub-Post Office by two unknown men, one of whom was armed	1,968
Fraudulent withdrawals from Savings Bank Accounts by a man who was prosecuted	1,884
Robbery at a town sub-Post Office by three unknown men, two of whom were armed	1,804
Fraudulent withdrawals from a stolen Savings Bank deposit book by an unknown person(s)	1,795
Robbery at a town sub-Post Office by two unknown armed men	1,776
Fraudulent withdrawals from Savings Bank Accounts by a woman who was prosecuted	1,340
Fraudulent withdrawals from Savings Bank Accounts by a man who was prosecuted	1,249
Robbery at a town sub-Post Office by two unknown armed men	1,222
Burglary at town sub-Post Office by person(s) unknown	1,066

Vote 45

	£
Robbery at a town sub-Post Office by three unknown armed men	1,064
Disputed amount of initial deposit in a Savings Bank Account. Judgement in favour of the depositor was given in the High Court	1,000
Robbery at a town sub-Post Office by two unknown youths, one of whom was armed	995
Fraudulent withdrawals from a Savings Bank Account by an unknown person(s) following theft of the deposit book	879
Robbery of cash in transit from a bank to a sub-Post Office. A youth was prosecuted	800
Robbery at a town sub-Post Office by four men, three of whom were prosecuted. A sum of £359 was recovered and was offset against the loss	641
Fraudulent withdrawals from Savings Bank Accounts by a man who was prosecuted	594
Fraudulent withdrawals from Savings Bank Accounts by a man who was prosecuted	487
Fraudulent withdrawals from Savings Bank Accounts by four persons who were prosecuted	448
Fraudulent withdrawals from Savings Bank Accounts following theft of the deposit books by a man now resident outside the jurisdiction	415
Robbery from a departmental motor van hi-jacked by two unknown men, one of whom was armed	401
Fraudulent withdrawals from a Savings Bank Account following theft of the deposit book. The present whereabouts of a woman suspect are unknown	399
Fraudulent withdrawals from Savings Bank Accounts by two persons who were prosecuted	361
Fraudulent withdrawals from a Savings Bank Account by an unknown person(s) following theft of the deposit book	358
Robbery at a town sub-Post Office by two unknown youths	340
Fraudulent withdrawals from a Savings Bank Account following loss of the deposit book. A man charged in connection with the crimes absconded while awaiting trial	330
Loss of paid British Giro orders in transit from Post Offices to Headquarters. A claim against the British Post Office cannot be made in their absence	311
Robbery at a town sub-Post Office by an unknown youth	300
Fraudulent withdrawals from a Savings Bank Account by an unknown person(s) following theft of the deposit book	290
Fraudulent withdrawals from a Savings Bank Account by an unknown person(s)	285
Fraudulent withdrawals from Savings Bank Accounts by an unknown person(s)	277
Burglary at a town sub-Post Office. Two men were prosecuted	261
Fraudulent withdrawals from a Savings Bank Account by an unknown person(s)	237
Fraudulent withdrawals from a Savings Bank Account by a man who absconded while awaiting trial	226

Vote 45

Fraudulent withdrawals from Savings Bank Accounts by three persons who were prosecuted	£ 222
Fraudulent withdrawals from Savings Bank Accounts by an unknown person(s)	220
Fraudulent withdrawals from Savings Bank Accounts. A man was prosecuted	215
Fraudulent withdrawals from a Savings Bank Account by an unknown person(s) following theft of the deposit book	200
Burglary at a sub-Post Office by an unknown person(s)	190
Misuse of official cash by a postmistress who was prosecuted	183
Fraudulent withdrawals from a Savings Bank Account by an unknown person(s) following loss/theft of the deposit book	175
Fraudulent withdrawals from a Savings Bank Account by an unknown person(s) following loss of the deposit book	155
Fraudulent withdrawals from a Savings Bank Account by an unknown person(s) following theft of the deposit book	140
Fraudulent withdrawals from Savings Bank Accounts by an unknown person(s)	135
Fraudulent withdrawals from a Savings Bank Account by an unknown person(s) following theft of the deposit book	120
Fraudulent withdrawals from a Savings Bank Account by an unknown person(s) following loss of the deposit book	120
Fraudulent withdrawals from a Savings Bank Account by an unknown person(s) following loss of the deposit book	120
Fraudulent withdrawals from a Savings Bank Account by an unknown person(s) following theft of the deposit book	118
Fraudulent withdrawals from Savings Bank Accounts by four men who were prosecuted	107
Losses ranging from £1 to £99 due to theft, fraud, etc. (91 cases)	2,857
Miscellaneous losses, (mainly counter losses), not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants	24,646
Miscellaneous losses ranging from £20 to £99 not involving suspicion of fraud or culpable negligence by Post Office servants (21 cases)	893
Various counter losses ranging from £2 to £450, not involving suspicion of fraud or negligence, incurred at sub-Post Offices during and in the immediate aftermath of the 1979 Post Office strike because of the difficulties encountered in operating the emergency Social Welfare payment arrangements and the overall pressure on sub-Post Office staff when normal working resumed	3,226

Compensation paid for loss or damage to parcels and letters—

	Loss £	Damage £
Registered and Insured Parcels	12,590	10,930
Ordinary Parcels	13,232	858
Registered and Insured Letters	40,613	1,720
	<u>£66,435</u>	<u>£13,508</u>
		79,943
		<u>TOTAL</u> <u>£51,607</u>

The following losses involved no charge on public funds, as the amounts were made good—

	£
Fraudulent withdrawals from Savings Bank Accounts (5 cases)	1,243
Irregular negotiation of money orders (16 cases)	817
Theft, burglary and misappropriation of cash, stamps, etc. (4 cases) ...	370
	<hr/> £2,430 <hr/>

LOSS OF STORES

	£
Postal stores from stock during transit	40
Engineering stores written off under the authority of the Secretary, Engineer-in-Chief or Controller of Stores (170 cases)	16,532

Stores to the value of £276,294 were used in making good malicious damage, including thefts from telephone kiosks. Compensation totalling £1,615 was received in twenty-five cases where prosecutions were undertaken and sums totalling £303 in ten cases where prosecutions were not undertaken. Sums totalling £21,601 were received from Local Authorities in respect of malicious damage to kiosks, etc.

Transactions during the year included 1,135,000 money orders amounting to £180,000,000; 5,181,000 postal orders amounting to £18,597,000; 2,900,000 Savings Bank deposits and withdrawals amounting to £113,000,000 and Postmasters' and other remittances amounting to £1,490,714,000. A total of 13,220,000 parcels were dealt with and engineering stores to the value of £118,096,000 were handled (figures are approximate).

EXTRA REMUNERATION

Twenty thousand, six hundred and ninety-two officers received sums ranging from £201 to £12,976 in respect of extra attendance and other duties. The total amount paid in respect of overtime, etc., was £33,652,233 and the total number of officers involved was twenty-seven thousand, one hundred and twenty.

NOTES

Fifty-two claims totalling £8,613 in respect of damage to vehicles were abandoned as irrecoverable; twenty-two claims totalling £6,052 and eleven claims totalling £2,255 were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In one hundred and seventy-one 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 £48,109.

Claims for repayment services amounting to £8,866 were abandoned as irrecoverable.

Claims totalling £162 in respect of legal expenses, due mainly from telephone subscribers, were abandoned.

Commemoration, etc., stamps to the nominal value of £11,017 were presented to the Universal Postal Union, the Conference of European Postal and Telecommunications Administrations, etc. (F.101/6/61).

Sixteen telephone building projects on which professional fees and expenses of £662,812 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.

Vote 45

An *ex-gratia* payment of £25,000 was paid to a contractor in respect of additional costs incurred in the construction of a telephone exchange (S41/7/78).

Expenditure amounting to £16,374 was incurred at a new premises as a result of modifications having to be incorporated after works under the original scheme had commenced.

An *ex-gratia* payment of £900 was made to a supplier of leather goods to cover increased costs of raw material (S9/99/77).

Compensation of £880 was paid to the owner of a site which proved unsuitable after leasehold negotiations had been entered into.

An *ex-gratia* payment of £600 was made to a member of the public who was seriously injured while attempting to foil an armed raid at a sub-Post Office.

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR 1981.

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1981
Post Office Users' Council	1974	£ 27,292
Broadcasting Complaints Commission ...	1977	100

L. Ó RÉAGÁIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
1st June, 1982.

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.

P. L. McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

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

Receipts from the Employment Guarantee Fund	£ 105,000
Payments to Radio Telefís Éireann	105,000
Balance on 31st December, 1981	Nil

L. Ó RÉAGÁIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
1st June, 1982.

APPENDIX No. I

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 1981.

SUMMARY

Estimated Expenditure			Actual Expenditure			
Lines and Apparatus		Power, Plant, etc.	Lines and Apparatus		Power, Plant, etc.	
Telegraph Services	Telephone Services	Common Services	Telegraph Services	Telephone Services	Common Services	
£	£	£	£	£	£	
7,000,000	221,800,000	1,100,000	5,552,980	217,675,885*	1,065,243	
400,000	5,000,000	100,000	624,214	4,639,303	70,937	
2,250,000	54,668,000	2,350,000	2,312,367	56,201,216	2,150,625	
3,800	627,000	—	314	859,937	—	
£295,298,800			£291,153,021			

*Includes increase of £4,000,000 in charge to suspense head of the Telephone Capital Account

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST DECEMBER, 1981.

RECEIPTS		£	£	ISSUES		£
Value of Stores in hand, 1st January, 1981—				Works and Maintenance	...	49,714,777
Stock at Rate Book prices on 31st December, 1980		24,100,310(a)		Other Government Departments	...	214,619
Stores in transit on 31st December, 1980		978,321	25,078,631	Repayment Services	...	109,880
Engineering Materials paid for		58,507,607		Sales	...	400,956
<i>Add—</i>				Factory for use in manufacture, plant, etc.		270,245
Stores taken into stock in 1981 but not paid for on 31st December, 1981		3,956,158				50,710,477
		62,463,765		Value of stores in transit on 31st December, 1981	...	1,363,043
				Value of stores in hand on 31st December, 1981	...	28,541,409(b)
				(including stores, £1,973,184, awaiting repair or condemnation and for sale, £178,838)	...	29,904,452
<i>Deduct—</i>						
Stores taken into stock prior to 1st January, 1981, but not paid for on 31st December, 1980		3,536,123		Stocktaking adjustments	...	790
Stores paid for on 31st December, 1981, but not taken into stock until later		—	58,927,642	Loss on Rate Book prices	...	3,425,270
			34,716			
Manufactured articles received from Factory at cost			£84,040,989			£84,040,989

(a) These figures include stores valued £15,000,000 charged to suspense head of the Telephone Capital Account.

(b) These figures include stores valued £19,000,000 charged to suspense head of the Telephone Capital Account.

APPENDIX No. III

J.—Statement of Superannuation and other Non-Effective Payments for the Year 1981.

	£	£
1. Annual allowances and pensions (Superannuation Acts, 1834 to 1963) and certain Children's Allowances		6,135,129
2. (a) Payments under the Civil Servants' Widows' and Children's (contributory) Pensions Scheme	906,403	
(b) <i>Ex-gratia</i> pensions for the widows and children of certain former officers	885,217	1,791,620
3. (a) Gratuities to officers retiring with less than 5 years' service (section 6, Superannuation Act, 1859)	7,345	
(b) Additional allowances (lump sums) (sections 1, 3 and 6, Superannuation Act, 1909 and section 2, Superannuation Act, 1954)	1,749,413	
(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)	324,674	
(d) Marriage Gratuities	636,149	2,717,581
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)	515,288	
(b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts	685,283	1,200,571
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)		3,508
6. Compensation allowances under Article 10 of the Treaty of 6th December, 1921		668
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		8,968
	TOTAL	<u>£11,858,045</u>

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, THE TELEPHONE CAPITAL ACTS, 1924-1977 AND THE TELECOMMUNICATIONS CAPITAL ACT, 1981.

	Receipts in the year ended 31st December, 1981	Total for the previously expired period	Total to 31st December, 1981		Payments in the year ended 31st December, 1981	Total for the previously expired period	Total to 31st December, 1981
Balance on 31st December, 1980	£ —	£ 3,990,880	£ —	Balance on 31st December, 1980	£ 3,990,880	£ —	£ —
Advances from:— The Exchequer ...	130,000,000	557,216,858	687,216,858	Expenditure on works ...	213,675,885	546,207,738	759,883,623
*Irish Telecommunications Investments Ltd. ...	92,000,000	—	92,000,000	Expenditure on stores not yet allo- cated (suspense head) ...	4,000,000	15,000,000	19,000,000
Stores held under suspense head now allocated ...	—	—	—	Balance on 31st December, 1981	333,235	—	333,235
TOTAL ...	£ 222,000,000	561,207,738	779,216,858	TOTAL ...	£ 222,000,000	561,207,738	779,216,858

* A company established to fund telecommunications development — amount received in respect of transfer of assets to the Company.

DEPARTMENT OF POSTS AND TELEGRAPHS,
1st June, 1982.

L. Ó RÉAGÁIN,
Accounting Officer.

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

P. L. McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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 <i>Original</i> £4,190,000 <i>Supplementary</i> 400,000	4,590,000	4,486,092	103,908	—
A.2.—Consultancy Services <i>Original</i> £25,000 <i>Less Supplementary</i> 8,000	17,000	17,025	—	25
B.—Permanent Defence Force: Pay <i>Original</i> £82,151,000 <i>Supplementary</i> 21,880,000	104,031,000	103,110,940	920,060	—
C.—Permanent Defence Force: Allowances <i>Original</i> £8,460,000 <i>Supplementary</i> 2,805,000	11,265,000	10,979,604	285,396	—
D.—Reserve Defence Force: Pay, etc. <i>Original</i> £6,972,000 <i>Supplementary</i> 2,250,000	9,222,000	8,679,412	542,588	—
E.—Chaplains and Officiating Clergymen: Pay and Allowances	216,000	231,046	—	15,046
F.—Civilians attached to Units: Pay, etc. <i>Original</i> £11,764,000 <i>Supplementary</i> 750,000	12,514,000	12,461,906	52,094	—
G.—Civil Defence <i>Original</i> £875,000 <i>Supplementary</i> 100,000	975,000	967,916	7,084	—
H.—Defensive Equipment	10,038,000	9,874,840	163,160	—
I.—Medicines and Instruments <i>Original</i> £310,000 <i>Supplementary</i> 51,000	361,000	361,896	—	896
J.—Mechanical Transport	3,154,000	3,179,152	—	25,152

Vote 46

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Provisions				
<i>Original</i> £3,200,000				
<i>Less Supplementary</i> 100,000				
	3,100,000	3,135,718	—	35,718
L.—Petrol, Fuel Oils, etc.				
<i>Original</i> £2,800,000				
<i>Supplementary</i> 120,000				
	2,920,000	2,798,720	121,280	—
M.—Clothing				
<i>Original</i> £2,100,000				
<i>Supplementary</i> 700,000				
	2,800,000	3,174,454	—	374,454
N.—Animals, Forage, etc.	180,000	175,479	4,521	—
O.1.—General Stores				
<i>Original</i> £1,600,000				
<i>Less Supplementary</i> 25,000				
	1,575,000	1,292,926	282,074	—
O.2.—Aircraft				
<i>Original</i> £2,330,000				
<i>Less Supplementary</i> 300,000				
	2,030,000	2,354,313	—	324,313
P.—Naval Stores				
<i>Original</i> £2,450,000				
<i>Less Supplementary</i> 1,450,000				
	1,000,000	1,124,294	—	124,294
Q.—Engineer Stores	165,000	173,117	—	8,117
R.—Solid Fuel, Electricity, Gas and Water				
<i>Original</i> £2,600,000				
<i>Supplementary</i> 400,000				
	3,000,000	2,844,739	155,261	—
S.—Buildings				
<i>Original</i> £4,635,000				
<i>Supplementary</i> 600,000				
	5,235,000	5,410,781	—	175,781
T.—Barrack Services	1,300,000	1,237,761	62,239	—
U.—Transportation, etc.				
<i>Original</i> £700,000				
<i>Supplementary</i> 300,000				
	1,000,000	960,993	39,007	—
V.—Expenses of Equitation Teams at Horse Shows				
<i>Original</i> £100,000				
<i>Supplementary</i> 30,000				
	130,000	126,746	3,254	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
W.—Travelling and Incidental Expenses				
<i>Original</i> £580,000				
<i>Supplementary</i> 125,000				
	705,000	731,620	—	26,620
X.—Post Office Services				
<i>Original</i> 660,000				
<i>Supplementary</i> 665,000				
	1,325,000	1,287,815	37,185	—
Y.—Military Educational Courses and Visits				
... ..	550,000	583,463	—	33,463
AA.—Irish Red Cross Society (Grant-in-Aid)				
<i>Original</i> £250,000				
<i>Less Supplementary</i> 100,000				
	150,000	106,833	43,167	—
BB.—Compensation	390,000	530,154	—	140,154
CC.—Lands				
<i>Original</i> £129,000				
<i>Supplementary</i> 228,000				
	357,000	276,284	80,716	—
DD.1.—Assistance to Sail Training				
<i>Original</i> £153,000				
<i>Supplementary</i> 150,000				
	303,000	298,485	4,515	—
DD.2.—Expense of Operation of Sail Training Scheme (Grant-in-Aid)				
<i>Original</i> £90,000				
<i>Supplementary</i> 70,000				
	160,000	160,000	—	—
EE.—Marine Pollution Counter Measures				
<i>Original</i> £20,000				
<i>Less Supplementary</i> 5,000				
	15,000	7,142	7,858	—
FF.—Office Machinery and other Office Supplies				
<i>Original</i> £170,000				
<i>Supplementary</i> 40,000				
	210,000	208,282	1,718	—
Balances Irrecoverable	—	23,352	—	23,352
GROSS TOTAL				
<i>Original</i> £155,307,000				
<i>Supplementary</i> 29,676,000				
	184,983,000	183,373,300	2,917,085	1,307,385
			Surplus of Gross Estimate over Expenditure £1,609,700	
Deduct—	Estimated	Realised		
Z.—Appropriations in Aid				
<i>Original</i> £11,327,000				
<i>Supplementary</i> 1,680,000				
	13,007,000	12,841,121		Deficiency in Appropriations in Aid realised £165,879
NET TOTAL				
<i>Original</i> £143,980,000				
<i>Supplementary</i> 27,996,000				
	171,976,000	170,532,179		Net Surplus to be surrendered £1,443,821

Vote 46

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Refund of VAT on purchase of aircraft	...	...	...	£
				500,735
Compensation for damage to L.E. Deirdre	...	...	...	40,698

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- D.—The saving is due to difficulty in estimating the number of F.C.A. members who attend for training during the year.
- E.—The excess is due to an increased requirement for substitute and officiating clergymen.
- M.—The excess is due to deliveries and the presentation of accounts being earlier than anticipated.
- O.1.—The saving is due to delays in deliveries and to the deferment of certain purchases.
- O.2.—The excess is due to an unforeseen high level of aircraft maintenance costs.
- P.—The excess is due to the delivery of some maintenance items being quicker than expected.
- R.—The saving is due to consumption of electricity and gas being less than anticipated.
- Y.—The excess is due mainly to a carryover of payments relating to courses attended in 1980 and previous years.
- AA.—The saving is due to an anticipated grant payment to the Irish Red Cross Society not maturing for payment within the financial year.
- BB.—It is not possible to estimate accurately expenditure under this subhead.
- CC.—The saving is due to some anticipated acquisitions of premises not materialising during the year.
- EE.—The saving is due to equipment on order not being delivered.

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1. Lands and Premises:					
	(a) Revenue	£90,000			
	(b) Sales	8,000			
				98,000	87,548
2. Sale of surplus stores and unserviceable clothing	...	...		45,000	47,044
3. Sale of hides and offals	...	...	...	30,000	16,858
4. Receipts from issues on repayment:					
	(a) Supplies	£378,000			
	(b) Stores	15,000			
				393,000	313,810
5. Revenue from bands	...	...	...	6,000	9,309
6. Receipts on discharge by purchase					
	Original	£100,000			
	Less Supplementary	58,000			
				42,000	38,260

Vote 46

7. Receipts for barrack services	30,000	40,223
8. Transport on repayment and refunds in respect of damaged vehicles	5,000	4,030
9. Show prizes	25,000	26,071
10. Refunds in respect of services of seconded officers	30,000	40,667
11. Repayments of sums advanced to officers for purchase of motor cars	50,000	44,554
12. Receipts from United Nations in respect of overseas allowances, stores, etc.		
Original	£2,503,000	
Supplementary	1,200,000	
	<u>3,703,000</u>	3,628,837
13. Receipts from EEC in respect of fishery protection costs		
Original	£5,670,000	
Less Supplementary	45,000	
	<u>5,625,000</u>	5,624,830
14. Recoupment of costs incurred in connection with oil incidents		
Original	£117,000	
Less Supplementary	117,000	
	<u>—</u>	—
15. Receipts from occupation of official quarters		
Original	£500,000	
Supplementary	200,000	
	<u>700,000</u>	692,995
16. Receipts from rations on repayment		
Original	£1,700,000	
Supplementary	500,000	
	<u>2,200,000</u>	2,178,353
17. Miscellaneous	25,000	44,943
Hire of helicopters	—	2,104
Refunds in respect of treatment and maintenance of patients in Military Hospitals	—	685
	<u>—</u>	<u>685</u>
TOTAL		
Original	£11,327,000	
Supplementary	1,680,000	
	<u>13,007,000</u>	12,841,121

1. (a) The shortfall is due mainly to delays in payment of rents by tenants.

(b) Anticipated sales of surplus land did not materialise before the end of the financial year.

3, 4, 6, 7, 8 and 17. It is difficult to forecast accurately receipts under these headings.

5. Revenue from paid engagements of army bands was greater than estimated.

10. The surplus is due to increased rates of pay and changes in personnel on secondment.

11. The shortfall in receipts is due to a reduction in the number of advances for the purchase of motor cars.

Vote 46

LOSSES STATEMENT

Particulars of cases with reference to the Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1981 Vote	Losses charged to Balances Irrecoverable 1981
	£	£
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. £229 was recovered against a gross loss of £16,322 (S.4/11/62 and S.4/34/49) ...	10,450	5,643
2. Two cases of loss or damage to stores due to negligence resulted in a loss of £38 of which £3 was recovered (S.4/11/62)	35	—
3. Malicious damage to the amount of £216 was caused to the toilet and wash house at A Block, McDermott Barracks, Curragh Camp. £92 was recovered from the culprit (S.4/45/42)	124	—
4. A wall was damaged and a fuel pipe broken (both Government property) as a result of collisions by military vehicles. Repairs were carried out at a cost of £22 (S.4/11/62)	22	—
5. Eight cases of theft caused a loss of £1,880 (S.4/45/42, S.4/34/49 and S.4/11/62)	1,880	—
II.—OTHER LOSSES		
6. Cases of damage to military vehicles, not due to negligence, including expenditure incurred under mutual forbearance agreements, etc. The gross amount involved was £22,634 of which £28 was recovered from Civilian insurance (S.4/11/62 and S.4/34/49).	16,919	5,687
7. Loss or damage to stores for which negligence could not be attributed to any person amounted to £14,869 (S.4/25/56, S.4/40/52, S.4/34/49 and S.4/11/62)	14,869	—
8. Two photocopying machines were destroyed by fire while on lease to this Department, which involved a loss of £3,130 in settlement of the leasing agreement (S.4/34/49) ...	—	3,130
9. Damage to a helicopter, not due to negligence, resulted in a loss of £8,152 (S.4/34/49)	—	8,152

Vote 46

Particulars of cases with reference to the Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1981 Vote	Losses charged to Balances Irrecoverable 1981
10. Cases of damage to military property, for which negligence could not be attributed to any person, involved repairs amounting to £1,212 (S.4/34/49 and S.4/45/42)	642	570
11. Loss of military equipment, which could not be attributed to negligence, amounted to £897 (S.4/34/49, S.4/45/42 and S.4/25/56)	867	30
12. Loss by fire in respect of buildings, etc. (Government property) not covered by insurance amounted to £8,494 of which £10 was recovered (S.4/3/48 and S.4/11/62)	8,484	—
13. Debit balances on non-effective soldiers' accounts (S.4/11/62)	—	140
14. Value of clothing found to be deficient on discharge and desertion of members of the Defence Forces (S.4/11/62)	1,737	—
TOTAL	£ 56,029	23,352

EXTRA REMUNERATION

Three military officers received an allowance of £970 each from Vote 1 for performing duties as Aides-de-Camp to the President.

Eighty-eight members of the staff received amounts varying from £401 to £7,753 in respect of overtime. Overtime was paid to a total of three hundred and six officers at a cost of £128,987.

NOTES

This Account includes the sum of £61,917 in respect of pay and allowances of military officers on loan to other Departments.

This Account includes the sum of £309,733 in respect of military officers on loan to the United Nations for varying periods (S.4/16/58).

This Account includes the sum of £24,591 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 £30,439 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 1981.

Army helicopters were availed of by the Department of Health for ambulance missions (S.72/7/75).

Army assistance was rendered to Dublin Corporation in the collection of refuse during an industrial dispute in 1979 (S.4/6/81).

Army assistance was rendered to Sligo Corporation in the provision of emergency fire fighting services during an industrial dispute in 1979 (S.4/6/81).

Vote 46

A premises and site valued at £7,000 was transferred, free of charge, by the Department of Education (S.15/2/46).

Clerical errors in tenders resulted in amending existing orders at an extra cost of £2,010 (S.9/13/39 and S.9/4/52).

Institutional services were afforded to soldiers and their dependants in military hospitals without charge to Health Boards (S.72/7/75).

R. Ó SÚILLEABHÁIN,
Oifigeach Cuntasaíochta.

28 Aibreán, 1982.

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.

P. L. McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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 ...	30,500	30,017	483	—
PENSIONS, ALLOWANCES, ETC.				
B.—Wound and Disability Pensions and Gratuities, etc.				
<i>Original</i> £1,995,000				
<i>Less Supplementary</i> 195,000				
	1,800,000	1,793,064	6,936	—
C.—Allowances and Gratuities to Dependents, etc.				
<i>Original</i> £2,895,000				
<i>Supplementary</i> 105,000				
	3,000,000	2,956,285	43,715	—
D.—Military Service Pensions				
<i>Original</i> £1,170,000				
<i>Supplementary</i> 330,000				
	1,500,000	1,453,380	46,620	—
E.1.—Defence Forces (Pensions) Schemes				
<i>Original</i> £15,480,000				
<i>Supplementary</i> 720,000				
	16,200,000	15,546,255	653,745	—
E.2.—Payments in respect of transferred service				
<i>Original</i> £10				
<i>Supplementary</i> 50,000				
	50,010	—	50,010	—
F.—Compensation for Death or Personal Injuries sustained by members of the Local Defence Force ...	11,900	13,547	—	1,647
G.—Special Allowances under the Army Pensions Acts, to persons who served in Easter Week and to persons awarded Medals				
<i>Original</i> £2,866,000				
<i>Supplementary</i> 264,000				
	3,130,000	3,103,505	26,495	—
H.—MacSwiney (Pension) Acts, 1950 to 1964 ...	6,700	6,342	358	—

Vote 47

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
I.—Travelling and Incidental Expenses ...	£ 7,500	£ 7,760	£ —	£ 260
J.—Post Office Services				
<i>Original</i> £34,500				
<i>Less Supplementary</i> 8,000	26,500	25,910	590	—
K.—Special Compensation—United Nations Force				
<i>Original</i> £10				
<i>Supplementary</i> 72,000	72,010	62,835	9,175	—
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 ...	1,407,000	1,421,302	—	14,302
M.—Funeral Grants in respect of deceased Special Allowance holders, Military Service Pensioners, certain Disablement Pensioners and Medal Holders				
<i>Original</i> £400,000				
<i>Less Supplementary</i> 100,000	300,000	243,695	56,305	—
GROSS TOTAL				
<i>Original</i> £26,304,120				
<i>Supplementary</i> 1,238,000	£ 27,542,120	26,663,897	894,432	16,209
			Surplus of Gross Estimate over Expenditure £878,223	
	<u>Estimated</u>	<u>Realised</u>		
N.—Appropriations in Aid				
<i>Original</i> £704,120				
<i>Supplementary</i> 148,000	852,120	1,023,126		
			Surplus of Appropriations in Aid realised £171,006	
NET TOTAL				
<i>Original</i> £25,600,000				
<i>Supplementary</i> 1,090,000	£ 26,690,000	25,640,771		
			Total Surplus to be surrendered £1,049,229	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

E.2.—Provision was made in anticipation of some payments being made within the year. In the event no payment was made.

F.—The excess is due to the payment of arrears of increased rates of compensation.

H.—It was not possible to estimate accurately the amounts of pensions warrants cashed within the year.

K.—Accurate forecasting of compensation payments 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>	£672,020	
	<i>Supplementary</i>	148,000	
		820,020	985,187
2. Refunds of overpayments ...		12,000	18,845
3. Recoveries in respect of pension liability ...		20,000	19,094
4. Payments in respect of transferred service ...		50	—
5. Miscellaneous ...		50	—
	TOTAL		
	<i>Original</i>	£704,120	
	<i>Supplementary</i>	148,000	
		£852,120	£1,023,126

1. The total of contributions to the Pension Schemes for widows and children of army personnel is affected by fluctuating numbers and increased pay rates. It is not possible to forecast accurately the net receipts under this heading.
2. Refunds of overpayments are unforeseen 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 ...	358
C ...	23,771
E.1. ...	8,133
F ...	169
G ...	13,031

The undermentioned sum in respect of unrecovered balance of overpayment which was included in the Accounts of previous years, has been treated as irrecoverable (P.19/4/65).

<i>Subhead</i>	£
G ...	170

R. Ó SÚILLEABHÁIN,
Oifigeach Cuntasaiochta.

AN ROINN COSANTA,
26 Aibreán, 1982.

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.

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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> £9,846,000				
<i>Supplementary</i> 800,000				
	10,646,000	10,896,899	—	250,899
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £1,612,000				
<i>Supplementary</i> 555,000				
	2,167,000	2,203,667	—	36,667
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £159,000				
<i>Supplementary</i> 121,000				
	280,000	274,902	5,098	—
C.—Post Office Services				
<i>Original</i> £250,000				
<i>Supplementary</i> 180,000				
	430,000	488,146	—	58,146
D.—Repatriation and Maintenance of Destitute Irish Persons abroad				
<i>Original</i> £26,000				
<i>Supplementary</i> 44,000				
	70,000	91,735	—	21,735
E.—Cultural Relations with other Countries Account (Grant-in-Aid)				
<i>Original</i> £215,000				
<i>Less Supplementary</i> 20,000				
	195,000	195,000	—	—
F.—Information Services				
<i>Original</i> £240,000				
<i>Less Supplementary</i> 60,000				
	180,000	161,694	18,306	—
G.—Contributions to Bodies in Ireland for the furtherance of International Relations (Grants-in-Aid)				
	4,000	2,500	1,500	—
H.—Cross Border Studies				
<i>Original</i> £23,000				
<i>Less Supplementary</i> 20,000				
	3,000	—	3,000	—
GROSS TOTAL				
<i>Original</i> £12,375,000				
<i>Supplementary</i> 1,600,000				
£	13,975,000	14,314,543	27,904	367,447
			Excess of Expenditure over Gross Estimate £339,543	

Service		Grant	Expenditure	Expenditure compared with Grant	
				Less than Granted	More than Granted
		£	£		
<i>Deduct—</i>					
I.—Appropriations in Aid					
<i>Original</i>	£1,200,000	Estimated	Realised	Surplus of Appropriations in Aid realised £118,096	
<i>Supplementary</i>	300,000	1,500,000	1,618,096		
NET TOTAL					
<i>Original</i>	£11,175,000			Net Excess £221,447	
<i>Supplementary</i>	1,300,000	12,475,000	12,696,447		
	£				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Fluctuations in rates of exchange made accurate estimation impossible.

C.—Accurate estimation is difficult as it is not possible to forecast the unavoidable demands on these services nor the increases in postal and air freight charges arising during the year.

D.—Due to the nature of the service provided it is not possible to forecast accurately the demands on this subhead. The number of cases arising during the year proved greater than expected.

F.—Because of the nature and variety of services provided for in this subhead it is difficult to forecast accurately expenses which will fall to be paid within the year.

H.—Accurate information on payments due in 1981 was not available when the provision for the expenditure was made.

APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Passports, Visas and Consular Services							
	<i>Original</i>	£1,092,000					
	<i>Supplementary</i>	300,000					
						1,392,000	1,426,057
2. Repayment by an Bord Scoláireachtaí Cómalaíre in respect of staff seconded and services provided						12,000	—
3. Receipts from sale of information booklets and films						10,000	5,767
4. Repayment of Repatriation and Maintenance Advances						23,000	92,496
5. Miscellaneous						63,000	93,776
TOTAL							
	<i>Original</i>	£1,200,000					
	<i>Supplementary</i>	300,000					
						£1,500,000	£1,618,096

2. Due to a review of the procedures relating to this item the receipt was delayed and will appear in the 1982 accounts.

3, 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 £38,566 in respect of refunds of air fares.

Vote 48

EXTRA REMUNERATION

Five officers received sums varying from £581 to £1,023 for overtime. The total amount paid in respect of overtime was £14,806 which represents an average payment of £89 to 166 officers.

NOTES

A sum of £102 was spent on repairing a car belonging to an Embassy which was maliciously damaged (S. 71/9/81).

Two payments of £1,250 and £500 were made in respect of claims brought by two individuals against the Minister for Foreign Affairs in relation to the issue of passports (S. 71/32/51).

A sum of £611 was written off in respect of a number of outstanding balances remaining in accounts on 31 December, 1981 (S. 71/10/67).

A sum of £946 was written off in respect of moneys stolen in the London Embassy (S. 71/16/52).

The account includes a payment of £9,168 following termination of publications in the "Irish Life and Culture Series" (S. 71/3/6).

An *ex-gratia* payment of £87 was made to an officer in respect of a bicycle stolen from the Department's premises (E. 109/41/41).

An *ex-gratia* payment of £224 was made to an officer of this Department in respect of loss of a suitcase and its contents while travelling on official business (E. 109/41/41).

REPATRIATION ADVANCES

					£
Balance outstanding on 1st January, 1981	...	...	...	...	14,804
Advances, 1981 (Subhead D)	...	...	...	...	91,735
					<u>106,539</u>
					£
Amount recovered (Subhead I)	...	...	...	92,496	
Written off	...	...	...	3,546	
				<u>96,042</u>	
Balance outstanding on 31st December, 1981	...	...	...	...	<u>£10,497</u>

CULTURAL RELATIONS (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND EXPENDITURE DURING YEAR ENDED 31ST DECEMBER, 1981

					£
Balance on 1st January, 1981	...	...	...	...	14,929
Grant-in-Aid					
	<i>Original</i>			£215,000	
	<i>Less Supplementary</i>			20,000	
				<u>195,000</u>	
					209,929
Expenditure, 1981	...	...	...	...	<u>146,373</u>
Balance on 31st December, 1981	...	...	...	...	<u>£63,556</u>

SEÁN DONLON,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
28th May, 1982.

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.

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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> £1,094,000				
<i>Supplementary</i> 48,000				
	1,142,000	1,141,815	185	—
B.—Contributions to United Nations Voluntary Agencies				
<i>Original</i> £794,000				
<i>Supplementary</i> 692,500				
	1,486,500	1,486,512	—	12
C.—Contributions to Agency for Personal Service Overseas (Grant-in-Aid)				
<i>Original</i> £850,000				
<i>Supplementary</i> 150,000				
	1,000,000	1,000,000	—	—
D.—Disaster Relief				
<i>Original</i> £50,000				
<i>Supplementary</i> 300,000				
	350,000	350,000	—	—
E.—Payment to Grant-in-Aid Fund for Bilateral and other Aid Contributions for Developing Countries (Grant-in-Aid)				
<i>Original</i> £4,550,000				
<i>Supplementary</i> 567,500				
	5,117,500	5,117,500	—	—
F.—Gorta (Grant-in-Aid)	30,000	30,000	—	—
G.—Payments for the Benefit of Developing Countries arising from Membership of the European Economic Community				
<i>Original</i> £4,017,000				
<i>Less Supplementary</i> 1,717,500				
	2,299,500	2,299,222	278	—
H.—Advisory Council on Development Co-operation				
<i>Original</i> £30,000				
<i>Supplementary</i> 7,500				
	37,500	36,177	1,323	—
I.—Conference on Security and Co-operation in Europe				
<i>Original</i> £16,000				
<i>Supplementary</i> 12,000				
	28,000	26,947	1,053	—
TOTAL				
<i>Original</i> £11,431,000				
<i>Supplementary</i> 60,000				
£	11,491,000	11,488,173	2,839	12

Surplus to be surrendered £2,827

Vote 49

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

£

Interest and principal due on United Nations Bonds ... 9,852

NOTES

Expenditure

£

A.—Council of Europe	236,610
Organisation for Economic Co-operation and Development	130,769
United Nations	696,040
Intergovernmental Legal Bodies	10,334
General Agreement on Tariffs and Trade	68,062

TOTAL

£1,141,815

B.—United Nations Children's Fund	256,000
United Nations Development Programme	799,500
United Nations Refugee Fund	150,000
United Nations Relief and Works Agency	175,012
United Nations Trust Fund for South Africa	27,500
United Nations Educational and Training Programme for Southern Africa	27,500
United Nations Funds for Namibia	25,000
United Nations Publicity Fund against Apartheid	5,000
United Nations Institute for Training and Research	11,000

TOTAL

£1,436,512

BILATERAL AND OTHER AID FUND (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND EXPENDITURE DURING YEAR ENDED 31ST DECEMBER, 1981

Balance on 1st January, 1981	£ 7,439
Grant-in-Aid	
Original	£4,550,000
Supplementary	567,500
	5,117,500
Other Receipts	6,050
	5,130,989
Expenditure, 1981	5,113,653
Balance on 31st December, 1981	£17,336

SEÁN DONLON,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
28th May, 1982.

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.

P. L. McDONNELL,
Ard-Reachtair Cuntas agus Cste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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> £19,791,000				
<i>Supplementary</i> 4,440,000				
	24,231,000	23,788,267	442,733	—
A.2.—Consultancy Services				
<i>Original</i> £300,000				
<i>Less Supplementary</i> 28,000				
	272,000	266,474	5,526	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £1,315,000				
<i>Supplementary</i> 100,000				
	1,415,000	1,342,424	72,576	—
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £860,000				
<i>Supplementary</i> 265,000				
	1,125,000	1,118,815	6,185	—
C.—Post Office Services				
<i>Original</i> £5,487,000				
<i>Supplementary</i> 130,000				
	5,617,000	5,591,081	25,919	—
D.—Insured Persons' Medical Certificates	1,050,400	1,047,788	2,612	—
SOCIAL INSURANCE				
E.—Payment to the Social Insurance Fund under Section 122(9) of the Social Welfare (Consolidation) Act, 1981				
<i>Original</i> £93,898,000				
<i>Supplementary</i> 45,990,000				
<i>Do.</i> 70,644,000				
	210,532,000	203,532,000	7,000,000	—
F.—Investment Return				
<i>Original</i> £27,000				
<i>Supplementary</i> 76,000				
	103,000	103,000	—	—
SOCIAL ASSISTANCE				
G.—Old Age and Blind Pensions (Non-Contributory)				
<i>Original</i> £142,376,000				
<i>Supplementary</i> 27,890,000				
<i>Do.</i> 8,573,000				
	178,839,000	176,359,868	2,479,132	—

Vote 50

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Children's Allowances				
<i>Original</i> £80,250,000				
<i>Supplementary</i> 12,000,000				
<i>Do.</i> 7,600,000				
	99,850,000	99,104,584	745,416	—
I.—Unemployment Assistance				
<i>Original</i> £84,710,000				
<i>Supplementary</i> 12,430,000				
<i>Do.</i> 13,000,000				
	110,140,000	108,846,266	1,293,734	—
J.—Widows' and Orphans' Non-Contributory Pensions				
<i>Original</i> £15,200,000				
<i>Supplementary</i> 2,420,000				
<i>Do.</i> 1,290,000				
	18,910,000	18,197,682	712,318	—
K.—Miscellaneous Grants				
<i>Original</i> £34,957,000				
<i>Supplementary</i> 3,180,000				
<i>Do.</i> 6,509,000				
	44,646,000	44,593,786	52,214	—
L.—Social Assistance and Other Allowances				
<i>Original</i> £15,610,000				
<i>Supplementary</i> 2,510,000				
<i>Do.</i> 2,481,000				
	20,601,000	20,128,063	472,937	—
N.—Losses	—	89,693	—	89,693
O.—Extra-Statutory Grants	—	20,565	—	20,565
GROSS TOTAL				
<i>Original</i> £495,831,400				
<i>Supplementary</i> 106,420,000				
<i>Do.</i> 115,080,000				
£	717,331,400	704,130,356	13,311,302	10,258
			Surplus of Gross Estimate over Expenditure £13,201,044	
	Estimated	Realised		
M.—Appropriations in Aid				
<i>Original</i> £19,196,400				
<i>Supplementary</i> 1,762,000				
	20,958,400	20,730,646		Deficiency in Appropriations in Aid realised £227,754
NET TOTAL				
<i>Original</i> £476,635,000				
<i>Supplementary</i> 106,420,000				
<i>Do.</i> 113,318,000				
£	696,373,000	683,399,710		Net Surplus to be surrendered £12,973,290

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER
£58,478

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.1.—Expenditure on staff travelling expenses was less than anticipated.

E.—Payments out of Subhead E in any financial year are provisional as expenditure and income of the Social Insurance Fund are not known until after the close of the year.

N.—The charge to the subhead comprises—

	£
1. Assistance paid in error and irrecoverable (F.46/3/54) ...	12,185
2. Cash shortages at local offices not involving suspicion of fraud or culpable negligence on the part of any officer (S.73/13/54) ...	6,888
3. Cash losses sustained in robberies at local offices (S.73/25/78)	70,620

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 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>	£17,686,000	
	<i>Supplementary</i>	1,733,000	
		19,419,000	19,410,000
2. Contributions from County Borough and Urban Area Councils under Section 153 of the Social Welfare (Consolidation) Act, 1981.			
	<i>Original</i>	£532,000	
	<i>Supplementary</i>	18,000	
		550,000	528,082
3. Recoveries of Social Assistance overpaid ...		75,000	126,574
4. Balance of receipts from EEC of part-cost of projects undertaken by the National Committee on Pilot Schemes to Combat Poverty		103,000	—
5. Recoupment from EEC of part-cost of milk supplied to school children (Subhead K.1.)			
	<i>Original</i>	£300,000	
	<i>Less Supplementary</i>	50,000	
		250,000	58,391
6. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance			
	<i>Original</i>	£430,000	
	<i>Supplementary</i>	50,000	
		480,000	522,386
7. Miscellaneous			
	<i>Original</i>	£70,400	
	<i>Supplementary</i>	11,000	
		81,400	85,213
TOTAL			
	<i>Original</i>	£19,196,400	
	<i>Supplementary</i>	1,762,000	
		£20,958,400	£20,730,646

3 and 6. Receipts under these heads cannot be accurately forecast.

4 and 5. Variation caused mainly by receipts which had been anticipated for 1981, not being received until January, 1982.

Vote 50

EXTRA REMUNERATION

The total number of officers who received extra remuneration was two thousand, six hundred and eighty-two. Six Social Welfare Supervisors, ninety Social Welfare Officers, nineteen Higher Executive Officers, ninety-seven Executive Officers, one hundred and thirty-four Staff Officers, three hundred and eighty-one Clerical Officers, four hundred and one Clerical Assistants, four Key Punch Operators, fifty-one Messengers, five Cleaners, fifteen Paperkeepers and three Nightwatchmen received sums ranging from £401 to £9,566 for the performance of overtime. The total amount paid for overtime by the Department during the year was £1,831,040.

One Local Agent received £6,256 from the Department of Posts and Telegraphs for the performance of duties of postman and one Assistant Secretary received £2,430, as a member of the Legal Aid Board.

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 Appropriation Accounts for 1979 and 1980. In the circumstances, the figures of expenditure used in those Accounts for Subheads E, G, H, J and L had to be estimated.

An Extra Receipt (£7,000,000) became payable to the Exchequer in 1980 in respect of 1979. A further sum of fifty-eight thousand four hundred and seventy-eight pounds, representing the final balance for surrender from 1979 was payable to the Exchequer in 1981.

Ex-gratia severance payments totalling £90,751 were made to forty-six former employees of the National Committee on Pilot Schemes to Combat Poverty (S.73/5/80).

This account includes expenditure of £4,084 in respect of staff on loan, without repayment, to another Department.

Ex-gratia payments totalling £61 were made to five 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 assistance to which the persons concerned were entitled—

	£
Old Age Pensions (Non-Contributory)	36,186
Children's Allowances	20,541
Unemployment Assistance	25,598
Widows' and Orphans' Non-Contributory Pensions	726
Unmarried Mothers' Allowances	1,501
Single Women's Allowances	213
Deserted Wives' Allowances	642
Prisoners' Wives' Allowances	729

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)	17,520
Children's Allowances	5,926
Unemployment Assistance	16,240
Widows' and Orphans' Non-Contributory Pensions	311
Unmarried Mothers' Allowances	7,303
Deserted Wives' Allowances	977

J. DOWNEY,
Oifigeach Cuntasaitochta.

AN ROINN LEASA SHÓISIALAIGH,
30 Aibreán, 1982.

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.

P. L. McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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> £3,430,000				
<i>Supplementary</i> 130,000				
	3,560,000	3,466,943	93,057	—
A.2.—Consultancy Services				
<i>Original</i> £450,000				
<i>Less Supplementary</i> 50,000				
	400,000	435,484	—	35,484
B.1.—Travelling and Incidental Expenses	99,000	93,429	5,571	—
B.2.—Office Machinery and other Office Supplies	45,500	46,310	—	810
B.3.—Post Office Services				
<i>Original</i> £112,000				
<i>Supplementary</i> 30,000				
	142,000	152,039	—	10,039
C.—Superintendent and District Registrars	5,400	4,230	1,170	—
D.—Expenses in connection with the World Health Organisation and other International Bodies ...	247,000	262,432	—	15,432
E.—Statutory Inquiries	1,000	758	242	—
F.—Developmental, Consultative and Advisory Bodies				
<i>Original</i> £750,000				
<i>Supplementary</i> 100,000				
	850,000	835,922	14,078	—
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> £397,550,000				
<i>Supplementary</i> 47,326,000				
	444,876,000	444,209,000	667,000	—

Vote 51

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.2.—Grants to Health Boards in respect of expenditure on cash allowances and cash grants <i>Original</i> £30,205,000 <i>Supplementary</i> 6,673,000	36,878,000	36,878,000	—	—
G.3.—Grants to Health Boards to meet the expenses of the General Medical Services (Payments) Board <i>Original</i> £53,700,000 <i>Supplementary</i> 9,300,000	63,000,000	63,000,000	—	—
G.4.—Grants on behalf of Health Boards to certain other Health Bodies <i>Original</i> £188,723,000 <i>Supplementary</i> 27,859,000	216,582,000	214,520,000	2,062,000	—
G.5.—Payments to Health Agencies in respect of balances of grants for years prior to 1981	35,000,000	35,000,000	—	—
G.6.—Payments in respect of disablement caused by Thalidomide	55,000	50,172	4,828	—
G.7.—Grant to Voluntary Health Insurance Board	1,000	1,481	—	481
H.—Grants to Voluntary Agencies	20,000	20,000	—	—
I.—Grant to An Bord Altranaís	100	—	100	—
J.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid)	90,000	90,000	—	—
K.—Hospitals Trust Fund — Capital Expenditure (Grant-in-Aid) <i>Original</i> £39,500,000 <i>Less Supplementary</i> 2,500,000	37,000,000	37,000,000	—	—
MISCELLANEOUS				
L.—Grant to Health Education Bureau	1,500,000	1,500,000	—	—
M.—Dissemination of Information on Health and Health Services	40,000	39,351	649	—
N.—Vaccine Lymph Supply	6,000	3,668	2,332	—
O.—Training Scheme for Health Inspectors	70,000	73,494	—	3,494
GROSS TOTAL <i>Original</i> £751,600,000 <i>Supplementary</i> 88,868,000	840,468,000	837,682,713	2,851,027	55,740
			Surplus of Gross Estimate over Expenditure £2,785,287	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
<i>Deduct—</i>	£	£		
P.—Appropriations in Aid	Estimated	Realised		
<i>Original</i> £60,100,000				
<i>Supplementary</i> 8,300,000				
	68,400,000	71,384,078		Surplus of Appropriations in Aid realised £2,984,078
NET TOTAL				
<i>Original</i> £691,500,000				
<i>Supplementary</i> 80,568,000				
	772,068,000	766,298,635		Total Surplus to be surrendered £5,769,365

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The original allocation of £450,000 was reduced to £400,000 when it was thought that the liabilities to be discharged in 1981 would not reach the level originally envisaged. In the event the total amounts which became due for payment exceeded the reduced figure.
- B.1.—The saving was mainly due to greater savings being realised in travelling and subsistence.
- B.3.—The excess was due mainly to increases in the charges for telephone services.
- C.—The saving was due to the late receipt of claims from some Registrars of Marriages in respect of rent for their offices.
- D.—The excess was due mainly to a disimprovement in the exchange rate between the punt and the U.S. dollar as compared with the exchange rate on which the estimate of the amount required for the contribution to the World Health Organisation was based.
- E.—It is not possible to estimate this subhead closely as it is not possible to anticipate how many enquiries may have to be held.
- G.1. and G.4.—The savings under these subheads arose as a result of adjustments in the estimates of the costs which were likely to arise in 1981 in relation to certain pay claims in the light of the actual settlements which emerged.
- G.6.—The saving was due to expenditure on allowances being less than anticipated and no demands arising in relation to the provision included for special equipment.
- G.7.—Expenditure by the Voluntary Health Insurance Board in respect of late claims for compensation under the scheme introduced in 1979 exceeded the provision made in the subhead. It was not possible to estimate the subhead requirements with any degree of precision.
- N.—The saving was due mainly to a decline in the demand for smallpox vaccine.

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Receipts from health contributions				
	<i>Original</i>	£48,600,000		
	<i>Supplementary</i>	6,400,000	55,000,000	57,088,010
2. Recovery of cost of health services provided under regulations of the European Economic Community				
	<i>Original</i>	£11,000,000		
	<i>Supplementary</i>	1,900,000	12,900,000	13,732,918

Vote 51

3. Recovery from U.K. Department of Health and Social Security of their share of the cost of Leopardstown Park Hospital ...	400,000	392,657
4. Searches and certified copies of entries of births, deaths and marriages	40,000	19,208
5. Miscellaneous	60,000	151,285
TOTAL	Original Supplementary	£60,100,000 8,300,000
		£68,400,000 £71,384,078

1. The pattern of receipts from health contributions is irregular and accurate estimation is not possible.
2. The excess arose from a re-assessment of the amounts recoverable within the year under regulations of the European Economic Community.
4. It had been anticipated that fees for searches and certificates would be increased during 1981. These increases did not take effect until March, 1982.
5. The increase in miscellaneous receipts was mainly due to increased fees for the licensing of proprietary medicines under regulations of the European Economic Community and for the licensing of the manufacture of, and wholesale dealing in, medical preparations.

EXTRA REMUNERATION

Overtime was paid to seventy-seven officers during the year at a total cost of £5,647.

D. CONDON,
Accounting Officer.

AN ROINN SLÁINTE,
26 Aibreán, 1982.

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.

P. L. McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1981, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Industry and Energy, including certain services administered by that Office, and for payment of certain loans, subsidies, grants and grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances <i>Original</i> £2,188,500 <i>Less Supplementary</i> 100,000	2,088,500	2,100,179	—	11,679
A.2.—Consultancy Services <i>Original</i> £125,000 <i>Supplementary</i> 275,000	400,000	348,988	51,012	—
B.1.—Travelling and Incidental Expenses <i>Original</i> £201,000 <i>Supplementary</i> 124,000	325,000	309,662	15,338	—
B.2.—Office Machinery and other Office Supplies	50,000	39,119	10,881	—
C.1.—Post Office Services	49,000	48,068	932	—
C.2.—Advertising and Publicity <i>Original</i> £30,000 <i>Supplementary</i> 85,000	115,000	105,370	9,630	—
D.—Geological Survey — Equipment, Stores and Maintenance <i>Original</i> 750,000 <i>Less Supplementary</i> 100,000	650,000	688,934	—	38,934
E.—Minerals Development <i>Original</i> £50,000 <i>Less Supplementary</i> 30,000	20,000	3,096	16,904	—
F.1.—Energy Conservation (Publicity and General) <i>Original</i> £1,000,000 <i>Less Supplementary</i> 350,000	650,000	567,669	82,331	—
F.2.—Grants in respect of the insulation of Domestic Dwellings <i>Original</i> £1,900,000 <i>Less Supplementary</i> 1,400,000	500,000	502,291	—	2,291
F.3.—Institute for Industrial Research and Standards — Energy Conservation Programme (Grant-in-Aid) ...	400,000	400,000	—	—
F.4.—Energy Conservation Incentive Scheme for Energy Intensive Manufacturing Industry <i>Original</i> £1,460,000 <i>Less Supplementary</i> 730,000	730,000	662,080	67,920	—

Vote 52

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
F.5.—Currency Exchange Loss on Industrial Credit Company Foreign Borrowing for Energy Conservation Purposes	£ 10	£ —	£ 10	£ —
G.—Subscriptions to International Organisations	99,000	98,842	158	—
H.—Rural Electrification	2,450,000	2,450,398	—	398
I.—Grants for Bottled Gas Installations ...	1,000	310	690	—
J.—Grants for the Improvement of Roads to Generating Stations	15,000	14,000	1,000	—
K.—An Bord Fuinnimh Núicléigh— (Grant-in-aid) for General Expenses	323,500	293,000	30,500	—
L.—Town Gas Subsidy <i>Original</i> £5,100,000 <i>Less Supplementary</i> 800,000	4,300,000	3,754,926	545,074	—
M.—Petroleum Licences — Funds for Training, etc.	270,000	261,684	8,316	—
N.—State Support for Avoca Mines Ltd. <i>Original</i> £775,000 <i>Supplementary</i> 1,725,000	2,500,000	2,500,000	—	—
O.—Bord na Móna — Grants for Private Bog Development <i>Original</i> £100,000 <i>Supplementary</i> 200,000	300,000	299,795	205	—
P.—Development of Alternative Energy Sources — Wind Power Project <i>Original</i> £290,000 <i>Supplementary</i> 20,000	310,000	310,852	—	852
Q.—Miscellaneous Payments	75,000	34,330	40,670	—
S.—State Support for Limerick Gas Company <i>Original</i> Nil <i>Supplementary</i> £324,000	324,000	324,000	—	—
T.—FEOGA — Western Aid Electrification <i>Original</i> Nil <i>Supplementary</i> £700,000	700,000	700,000	—	—
*U.—Shipbuilding Subsidy <i>Original</i> Nil <i>Supplementary</i> £1,877,000	1,877,000	1,873,000	4,000	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
*V.—Currency Exchange Loss on certain Industrial Credit Company Foreign Borrowing for Industrial Development <i>Original</i> Nil <i>Supplementary</i> £400,000	400,000	313,581	86,419	—
*W.—Institute for Industrial Research and Standards — Administration and General Expenses (Grant-in-Aid) <i>Original</i> Nil <i>Supplementary</i> £1,439,000	1,439,000	1,439,000	—	—
*X.—Kilkenny Design Workshops Ltd. — Administration and General Expenses (Grant-in-Aid) <i>Original</i> Nil <i>Supplementary</i> £48,000	48,000	48,000	—	—
*Y.—Irish Productivity Centre (Grant-in-Aid) <i>Original</i> Nil <i>Supplementary</i> £66,000	66,000	66,000	—	—
GROSS TOTAL <i>Original</i> £17,702,010 <i>Supplementary</i> 324,000 <i>Do.</i> 3,449,000	£ 21,475,010	20,557,174	971,990	54,154
			Surplus of Gross Estimate over Expenditure £917,836	
Deduct— R.—Appropriations in Aid <i>Original</i> £2,565,010 <i>Supplementary</i> 323,990 <i>Do.</i> 849,000	Estimated 3,738,000	Realised 3,665,227		Deficiency in Appropriations in Aid realised £72,773
NET TOTAL <i>Original</i> £15,137,000 <i>Supplementary</i> 10 <i>Do.</i> 2,600,000	£ 17,737,010	16,891,947		Net Surplus to be surrendered £845,063

*The original estimates for these services, which were transferred to this Vote from August 1981 under Statutory Order, have been accounted for in Vote 43.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—The saving occurred because certain payments for services in 1981 were not processed for payment until 1982.

B.2.—Machinery which was acquired in late 1981 for use in Headquarters was not paid for until 1982.

Vote 52

- C.2.—Outstanding accounts were not received in time to effect payment in 1981.
- D.—Certain types of specialised equipment for the new Geological Survey Building in Beggars Bush expected in 1982 arrived earlier than expected.
- E.—The saving occurred because payment of outstanding compensation claims was held up pending resolution of legal problems.
- F.1.—The Department's new grant scheme for demonstration projects in energy saving did not get under way until late in the year and no payments were made in 1981 under this scheme.
- F.4.—Not all of the firms which had been expected to qualify applied for grants in the year.
- I.—Demand for grants was less than had been anticipated.
- J.—Several claims were received too late in the year to enable payment to be made in 1981.
- K.—The saving arose from the non-filling of vacancies.
- L.—The subsidy is based on gas consumption which continued to fall during the year.
- Q.—The saving occurred because a payment of compensation was held up pending the resolution of a legal problem.
- V.—Claims were received too late in the year to enable payments to be made.

APPROPRIATIONS IN AID			Estimated	Realised
			£	£
1. Contributions and fees payable under Section 7 of the Gas Regulation Act, 1920 and the Gas Regulation Act, 1928 (No. 24 of 1928)	<i>Original</i>	£5,000		
	<i>Supplementary</i>	500		
			5,500	5,388
2. Repayment of travel costs of certain journeys to EEC	<i>Original</i>	£23,700		
	<i>Supplementary</i>	800		
			24,500	25,423
3. Fees under the Minerals Development Act, 1940, and the Petroleum and other Minerals Development Act, 1960	<i>Original</i>	£2,123,000		
	<i>Supplementary</i>	323,990		
	<i>Do.</i>	818,000		
			3,264,990	3,129,868
4. Receipts from EEC in respect of specific surveys	<i>Original</i>	£108,000		
	<i>Supplementary</i>	29,000		
			137,000	89,790
5. Funds provided by certain holders of exclusive offshore petroleum licences for training, education etc., of Irish personnel	<i>Original</i>	£299,000		
	<i>Less Supplementary</i>	9,000		
			290,000	300,403
6. Geological Survey — receipts from sale of aerial photographs, maps, etc.	<i>Original</i>	£6,000		
	<i>Supplementary</i>	5,000		
			11,000	12,954
7. Miscellaneous	<i>Original</i>	£310		
	<i>Supplementary</i>	4,700		
			5,010	101,401
TOTAL	<i>Original</i>	£2,565,010		
	<i>Supplementary</i>	323,990		
	<i>Do.</i>	849,000		
			£3,738,000	£3,665,227

4. This provides for receipts from EEC in respect of Community funded projects carried out by the G.S.O. The shortfall of £47,210 represents delays in receipt of EEC funds in respect of four of these projects.
6. It is impossible to accurately forecast the demand for these items.
7. The excess arose due to unexpected receipts mainly an amount of £101,376 from the EEC in respect of the FEOGA Western Electrification Scheme, not expected until 1982.

EXTRA REMUNERATION

The total amount paid in respect of overtime was £47,458. Thirty-one officers received sums in excess of £400 and up to £4,566. A total of one hundred and eleven officers were paid overtime.

A total of twenty-six officers received allowances in respect of duties as chairman or delegates at meetings abroad (mainly EEC). Of this total three officers received sums in excess of £400 and up to £909. The total paid in respect of chairman and delegates allowances was £6,003.

NOTES

An allowance of £4,350 was paid to the chairman of the Mining Board for services rendered to the Mining Board, (E.122/1/41).

Two officers received a total of £20 in *ex-gratia* payments in respect of loss to clothing in the course of official duties, (E.3/77).

STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31ST DECEMBER, 1981.

	£
Avoca Mines Ltd.	7,607,013
Interest accrued as at 31st December, 1981	1,699,193

J. K. O'LEARY,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND ENERGY,
2nd April, 1982.

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

P. L. McDONNELL,
Ard-Reachtairé Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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)	10,000,000	10,000,000	—	—

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
11 Márta, 1982.

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

P. L. McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

REMUNERATION

Vote 54

ACCOUNT of the sum expended, in the year ended 31st December, 1981, 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	£1,484,000			
	£			
	1,484,000	1,484,000	—	—

EXPENDITURE ACCORDING TO VOTE

Vote No.	Service	Expenditure
		£
1	President's Establishment	11,000
6	Office of the Minister for Finance	183,000
19	Civil Service Commission	106,000
26	Courts	306,000
27	Land Registry and Registry of Deeds	62,000
38	Forestry	816,000
		£1,484,000

S. MAC GAMHNA,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
12 Máirta, 1982.

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

P. L. McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

CONTINGENCY FUND DEPOSIT ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1981

Receipts			Payments	
	£			£
Balance at 1st January, 1981	...	20,000	Balance at 31st December, 1981	20,000
		<u>£20,000</u>		<u>£20,000</u>

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
1st April, 1982.

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

P. L. McDONNELL,
Ard-Reachtairé Cuntas agus Ciste.

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