

APPROPRIATION ACCOUNTS

1982

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY
THE OIREACHTAS FOR PUBLIC SERVICES FOR THE
YEAR ENDED 31 DECEMBER, 1982, 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))

DUBLIN:
PUBLISHED BY THE STATIONERY OFFICE.

To be purchased through any Bookseller, or directly from the
GOVERNMENT PUBLICATIONS SALE OFFICE,
SUN ALLIANCE HOUSE, MOLESWORTH STREET, DUBLIN 2.

£3.82

(Pl. 1530)

1983

TABLE OF CONTENTS

	Page
Report of the Comptroller and Auditor General ...	iii
Summary ...	lxvi
Accounts ...	1
Index ...	190
Analysis, under Votes, of the Report of the Comptroller and Auditor General ...	196

ACCOUNTS OF THE PUBLIC SERVICES, 1982

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

1. I am statutorily required to audit:—

- (i) the appropriation accounts, grant-in-aid funds and other accounts published in this volume
- (ii) the accounts of a number of State-sponsored bodies set up under specific legislation—See Schedule 1.

I am also statutorily required to check the stock and store accounts of the Departments and to examine the procedures applied in the assessment, collection and bringing to account of all State revenue.

I also audit under statute or at the request of the Department of Finance the accounts of certain Departmental funds—See Schedule 2.

In addition I audit the accounts of a number of State-sponsored bodies and other agencies, either as the duly appointed auditor under the Companies Act, 1963, or by appointment at the direction of the Minister for Finance or other Minister concerned.—See Schedule 3.

The staff resources made available to me to enable me to discharge these duties are determined by the Minister for the Public Service. Following a comprehensive review of staffing needs carried out in 1976 a staffing complement for my Office was finally agreed with the Department of the Public Service in December 1980. The staffing level in my Office is at present eight per cent below that sought in 1976 although the number of audits assigned to me since that date has been increased by the enactment of legislation and proposals to increase that number still further are included in legislation at present in course of enactment. In some instances statutory provision for the audit of accounts by me has been made without any prior consultation.

The reduction in the staffing level has arisen from the operation of the embargoes on the recruitment of staff and on the filling of vacancies imposed on all Departments and Offices in 1981 and 1982 in conjunction with a direction to review the scope of the services being provided with a view to their possible curtailment. Curtailment of the services provided by my Office can only be effected if I cease to carry out audits which I am not statutorily required to undertake. In the light of the observations of the Committee of Public Accounts in its report on the 1974 Appropriation Accounts that restrictions in relation to staffing which then existed should not prevent the provision of adequate staffing for my Office, I have brought the matter to the notice of the Minister for Finance and the Minister for the Public Service.

Because of the constraints imposed by the reduction in staff numbers it was not possible to achieve an adequate level of audit examination in all areas in 1982.

Furthermore, the completion of the audits of the accounts of some State-sponsored bodies and Departmental funds had fallen into arrears at the date of this Report and present indications are that this position will be further aggravated in relation to the 1983 accounts.

Schedule 1

Statutory Bodies

An Bord Pleanála
An Chomhairle Ealaíon
An Chomhairle Oiliúna
An Chomhairle Oiliúna Talmhaíochta
An Chomhairle Olla
An Foras Talúntais
Bord an Chojáiste Náisiúnta Ealaíne is Deartha
Bord Fáilte Éireann
Bord na Gaeilge
Bord na gCapall
Central Bank of Ireland
Central Fisheries Board
Córas Tráchtála
Córas Beostoic agus Feola
Dublin Institute for Advanced Studies
Eastern Regional Fisheries Board
Employment Equality Agency
Higher Education Authority
Irish Film Board
Industrial Development Authority
Institute for Industrial Research and Standards
Law Reform Commission
National Board for Science and Technology
National Council for Educational Awards
National Institute for Higher Education — Dublin
National Institute for Higher Education — Limerick
National University of Ireland
Northern Regional Fisheries Board
North-Western Regional Fisheries Board
Nuclear Energy Board
Pigs and Bacon Commission (see paragraph 41)
Radio Telefís Éireann
Shannon Regional Fisheries Board
Southern Regional Fisheries Board
South-Western Regional Fisheries Board
Thomond College of Education
Údarás na Gaeltachta
University College, Cork
University College, Dublin
University College, Galway
Western Regional Fisheries Board
*Youth Employment Agency

*This body is also incorporated as a company under the Companies Act, 1963.

Schedule 2

Departmental Funds and Accounts

Abstract of Issues from Central Fund
American Loan Counterpart Fund
Capital Services Redemption Account
Church Temporalities Fund
Ciste Pinsean Thithe an Oireachtais
Combat Poverty Committee (See Paragraph 69)
Cumann Parlaiminteach na hÉireann
Deposit Monies Investment Account
Employment Guarantee Fund
Export Credit Guarantee Account
Fishery Harbour Centres Fund and Accounts (3)
Government Publications Sales Office
Guarantee Fund
Intestate Estates Fund
Land Bond Fund
Land Purchase Account
Lane Bequest Fund
Local Loans Fund

National Loans (Advance Interest) Account
 National Loans Sinking Funds (19)
 National Loans (Winding Up) Account
 Occupational Injuries Fund
 Post Office Commercial Accounts
 Post Office Savings Bank
 Public Trustee Account
 Purchase Annuities Fund
 Redundancy Fund
 Restricted Licences Conversion Fund
 Sail Training Committee
 Salmon Conservancy Fund
 Savings Certificates Reserve Fund
 Scholarship Exchange Fund
 Secondary Teachers Pension Fund
 Shaw Bequest Fund
 Social Insurance Fund
 Supplementary Unemployment Fund
 Stock Accepted in payment of Death Duties Account
 Sundry Monies Investment Account

Schedule 3

State-Sponsored Companies and other Agencies

Advisory Council on Development Co-operation
 *Agency for Personal Service Overseas
 *An Chómhairle Oilúna Pension Fund
 *An Foras Forbartha Teo
 Biomass Information Service
 Bord Iascaigh Mhara
 Bord na Móna
 Bord na Móna Pension Funds
 *Cnótáil Gaeltarra Teo
 Defence Forces Canteen Board
 *Eadach Conamara Teo
 European Agricultural Guidance and Guarantee Fund (FEOGA)
 Fire Prevention Council
 Fire Services Council
 *Fóir Teoranta
 *G.P.E. Teo.
 Health Education Bureau
 Industrial Development Authority Pension Fund
 *Institiúid Teangeolaíochta Éireann
 *Irish Goods Council
 *Irish National Stud Co. Ltd.
 *Irish Theatre Co.
 Irish Water Safety Association
 *Kilkenny Design Workshops
 Legal Aid Board
 Medical Bureau of Road Safety
 *National Building Agency Ltd.
 National Economic and Social Council
 National Road Safety Association
 Post-Graduate Medical and Dental Board
 *Saorcloch Teo.
 *Shannon Free Airport Development Company Ltd.
 *Snath Gaeltarra Teo.

*These bodies are incorporated as companies under the Companies Act, 1963.

Outturn of the Year

2. The audited accounts are summarised on page lxvi. The amount to be surrendered as shown in the summary is £204,516,909, arrived at as follows:—

	£	Estimated £	Actual £
Gross expenditure			
Original estimates	5,566,550,950		
Supplementary and Additional estimates	368,288,600	5,934,839,550	5,711,248,954
<i>Deduct—</i>			
Appropriations in Aid			
Original estimates	554,787,950		
Supplementary estimates	17,155,530		
		571,943,480	552,869,793
Net expenditure		5,362,896,070	5,158,379,161
Amount to be surrendered		£204,516,909	

This represents 3·8 per cent of the supply grants as compared with 1·5 per cent in 1981.

Exchequer Extra Receipts

3. Extra receipts payable to the Exchequer, as recorded in the Appropriation Accounts, amounted to £34,541,840.

Surrender of Balances on 1981 Votes

4. The balances due to be surrendered out of votes for the public services for the year ended 31 December 1981 amounted to £65,368,551. 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, 1982

REVENUE:—

Customs and Excise Duties ...	1,193,321,000
Estate, etc., Duties and Stamps ...	87,617,000
Capital Taxes ...	20,561,000
Income Tax, Sur-Tax ...	1,459,053,000
Corporation Tax ...	231,778,000
Value-Added Tax ...	946,119,000
Motor Vehicle Duties ...	70,813,834
Post Office ...	350,000,000
Resource Tax ...	1,000
Interest on Advances from the Central Fund (including Dividends on Shares) ...	251,013,907
Agricultural Levies ...	9,640,285
Youth Employment Levy ...	34,154,000
Sundry Receipts ...	254,093,580
	<u>4,908,165,606</u>

REPAYMENTS, ETC.

IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS:—

Telecommunications Capital Acts, 1924 to 1981 ...	11,235,413
Industrial Credit Acts, 1933 to 1979 ...	5,946,504
Sea Fisheries Acts, 1952 to 1982 ...	1,582,691
Electricity (Supply) Acts, 1927 to 1981 ...	2,425,558
Turf Development Acts, 1946 to 1981 ...	1,787,405
Nítrigin Éireann Teo. Acts, 1963 to 1981 ...	85,373
Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1980 ...	651,430
National Building Agency Ltd. Acts, 1963 to 1974 ...	82,096
European Communities Acts, 1972 to 1979 ...	159,538,000
Broadcasting Authority Acts, 1960 to 1979 ...	109,627
Insurance Acts, 1953 to 1978 ...	1,034,814
EUROPEAN REGIONAL DEVELOPMENT FUND ...	66,103,667
	<u>250,582,578</u>

MONEY RAISED BY CREATION OF DEBT:—

Ways and Means Advances	...	...	...	...	3,886,930,434
Exchequer Bills	...	...	...	...	810,000,000
Prize Bonds	...	...	...	...	6,800,000
Savings Certificates	...	...	...	...	19,640,000
Tax Reserve Certificates	...	...	...	...	91,380
National Instalment-Saving	...	...	...	...	19,757,524
Index-Linked Savings Bonds	...	...	...	...	26,600,000
Finance (Variable Rate) Stock 1985	...	...	...	...	210,000,000
Variable Rate Exchequer Stock, 1985	...	...	...	...	100,000,000
15% Exchequer Loan, 1983	...	...	...	...	86,400,000
15½% Funding Loan, 1986	...	...	...	...	73,400,000
16% Finance Loan, 1987	...	...	...	...	77,775,000
12½% Finance Stock, 1985	...	...	...	...	46,875,000
12½% Exchequer Stock, 1986	...	...	...	...	46,500,000
12½% Funding Stock, 1987	...	...	...	...	46,625,000
11½% Exchequer Stock, 1990	...	...	...	...	22,750,000
DM 60 million Fixed Rate Loan	...	...	...	...	16,603,157
DM 100 million Fixed Rate Loan	...	...	...	...	27,708,769
10½% DM Public Bond Issue due 1986	...	...	...	...	28,160,465
US \$100 million Floating Rate Notes due 1989	...	...	...	...	67,476,383
US \$ Fixed Rate Loan due 1989	...	...	...	...	14,465,345
Ireland 8% Swiss Franc 50 million 1982-87	...	...	...	...	17,923,074
DM 100 million Fixed Rate Loan due 1992	...	...	...	...	28,241,061
US \$75 million Floating Rate Notes due May 1989/94	...	...	...	...	49,890,241
7% Swiss Franc Notes 1982/88	...	...	...	...	16,890,180
DFI 75 million Note Issue 1982/87	...	...	...	...	19,578,307
US \$50 million Floating Rate Notes due July 1992	...	...	...	...	35,734,706
DM 30 million Fixed Rate Loan	...	...	...	...	8,645,785
Sterling Floating Rate Notes due 1993	...	...	...	...	11,653,240
DM 100 million 4 year Credit Facility	...	...	...	...	29,980,512
9½% DM Public Bond Issue 1982-87	...	...	...	...	30,132,281
DM 100 million Fixed Rate Loan due October 1992	...	...	...	...	30,020,766
Revolving Credit Facilities	...	...	...	...	1,341,102,927
Other Borrowings	...	...	...	...	3,189,500,303

10,443,851,840

TOTAL RECEIPTS

£15,602,600,024

7. Statement of Issues from the Central Fund in the Year ended 31 December, 1982.

	£
CENTRAL FUND SERVICES:—	
Public Debt Service	1,249,280,430
Annuities, Pensions, Salaries, Allowances, Returning Officers' Expenses and Miscellaneous	6,987,910
Contribution to EEC Budget	143,720,574
SUPPLY SERVICES	5,124,634,049
	<u>6,524,622,963</u>

	£
ISSUES UNDER THE FOLLOWING ACTS:—	
Local Loans Fund Acts, 1935 to 1980	364,453,000
Telecommunications Capital Acts, 1924 to 1981	80,000,000
Sea Fisheries Acts, 1952 to 1982	5,740,000
Transport Acts, 1950 to 1981	7,000,000
Insurance Acts, 1953 to 1978	892,909
International Development Association Act, 1978	100,000
Sugar Manufacture (Amendment) Act, 1982	30,000,000
Finance Acts, 1953 Section 16 and 1954 Section 22 and the Capital Acquisitions Tax Act, 1976, Section 45	150,000
Shannon Free Airport Development Company Ltd. Acts, 1959 to 1980	15,309,000
Udarás na Gaeltachta Act, 1979	8,750,000
Bretton Woods Agreements Act, 1957	788,921
Kilkenny Design Workshops Ltd. Act, 1982	500,000
Industrial Alcohol Acts, 1938 to 1980	1,537,580
Fóir Teoranta Acts, 1972 to 1982	13,500,000
European Communities Acts, 1972 to 1979	159,991,767
British and Irish Steampacket Co. Ltd. (Acquisition) Acts, 1965 to 1982	7,000,000
	<u>695,713,177</u>

ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—	
Ways and Means Advances	3,152,190,196
Exchequer Bills	820,000,000
Prize Bonds	3,181,000
Savings Certificates	15,300,000
National Instalment-Saving	9,018,154
Index-Linked Savings Bonds	2,916,000
9½% Investment Bonds	2,355,000
7½% Investment Bonds	215,000
Tax Reserve Certificates	53,547
11½% Exchequer Loan, 1982	163,400,000
10½% Finance Stock, 1982	229,405,000
Variable Rate Finance Stock, 1983	40,240,000
9% Conversion Stock, 1980-82	195,848,512
11½% Development Loan, 1997-99	152,923
13% Finance Stock, 1997-2002	431,110
15% Conversion Stock, 1988	399,063
Other Borrowings	3,747,141,110
	<u>8,382,246,615</u>
TOTAL ISSUES	<u>£15,602,582,755</u>

Contribution to EEC Budget

VAT Own Resources

8. Under EEC regulations Ireland's contribution to the EEC budget comprises amounts collected as agricultural levies and customs duties together with an agreed percentage (not exceeding one per cent) of the value added tax base. The VAT base is the sum total of the value of goods and services on which VAT is chargeable including those chargeable at zero rate. The agricultural levies and customs duties are paid over to the EEC monthly as they are collected. The VAT contribution for each year is paid by way of twelve monthly instalments of the total amount estimated to be due, as agreed in advance with the EEC, and is adjusted in the following year when the actual value of the goods and services on which the contribution is based is determined. This adjustment is made on the basis of a VAT Own Resources Summary Account which must be submitted to the EEC by 30 June each year and which shows the value of the goods and services making up the VAT base for the previous year. This value is derived in the first instance from the two-monthly returns which all persons accountable for VAT are required to furnish to the Revenue Commissioners when paying VAT but under EEC regulations a member state which considers that the information given in the returns does not enable the VAT Own Resources base to be determined with precision may be authorised, if the margin of error is not negligible, to apply a correcting factor calculated from appropriate data.

In 1980 the Revenue Commissioners informed the EEC that because the margin of error in the returns made by accountable persons was known to be not negligible Ireland would opt to adjust the information concerning zero rated goods and services by applying to this information a correcting factor calculated from data to be supplied by the Central Statistics Office, the Department of Health and the Department of the Environment.

Ireland's total contribution to the EEC budget in 1981 was £117.6 million which included £49 million as the estimated amount due in respect of the VAT contribution for that year. When the 1981 VAT Own Resources Summary Account was prepared in 1982 it transpired that the VAT contribution calculated by reference to information obtained from the two-monthly returns and information furnished by the Central Statistics Office, the Department of Health and the Department of the Environment was £58.2 million. Accordingly a further sum of £9.2 million was paid to the EEC in August 1982. However, if calculated by reference to the returns only, the VAT contribution for 1981 would have been £40.4 million.

The extra cost arising from the use of the Central Statistics Office etc. data was therefore £17.8 million. While it was anticipated that the difference would not be negligible I have asked whether any explanation can be given as to why there should be a difference of such magnitude.

Vote 8.—Office of the Revenue Commissioners

Revenue Account

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

10. The net yield of Revenue for the years 1982 and 1981 under its main headings is shown in the following statement:—

	1982	1981
	£m	£m
Customs	61.9	58.4
Excise	1,129.2	1,062.1
Estate, etc., duties	1.7	2.2
Stamps	85.7	67.4
Capital Acquisitions tax	11.8	9.2
Capital Gains tax	8.2	6.2
Wealth tax	0.6	0.7
Income tax and Sur-tax (including PAYE)	1,457.7	1,246.1
Corporation tax	231.8	199.6
Value-Added tax	1,020.8	618.0
Resource tax	—	0.6
Agricultural levies	4.8	3.1
	£4,014.2†	£3,273.6

†Includes £71.4 million duties, taxes and levies deferred under EEC regulations (1981 — £1.4 million). £3,943.2 million was paid into the Exchequer during the year leaving a balance of £75.5 million as compared with £4.5 million at the end of the previous financial year.

Extra-Statutory Repayments

11. Extra-statutory repayments of customs duties, £61, excise duties, £118,119, value-added tax, £128,156 and stamp duties, £42,921, 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 1982.

The total amount of the items included in the schedules, £1,077,879, is made up as follows:—

	Number of Cases	Amount
		£
Income Tax	184	252,603
PAYE	54	289,503
Sur Tax	5	1,109
Capital Acquisitions Tax	1	2,765
Corporation Tax	5	39,843
Construction Industry Tax	2	10,571
Capital Gains Tax	1	1,571
Value Added Tax	43	366,544
Turnover and Wholesale Taxes	24	97,221
Corporation Profits Tax	8	12,916
Estate Duty	1	3,233
	328	£1,077,879

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

	Number of Cases	Amount
		£
Remission		
Composition settlements	2	3,342
On compassionate grounds	44	47,629
Amounts Irrecoverable		
Miscellaneous; liability not enforceable, bankruptcy etc.	282	1,026,908
	328	£1,077,879

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

13. The Revenue Commissioners have furnished me with the following schedules and footnotes thereon relating to the assessment and collection of taxes and the collection of pay-related social insurance contributions, health contributions and youth employment levy.

*Schedule I—Income Tax (as at 31 May 1983)
(excluding PAYE)*

	Year of Account						
	1977/78 and prior	1978/ 79	1979/ 80	1980/ 81	Totals all years to 1980/81	1981/ 82	1982/ 83
Charge	£m 1,548	£m 259	£m 402	£m 536	£m 2,745	£m 675	£m 880
Discharge	673	127	186	209	1,195	187	114
Net Charge	875	132	216	327	1,550	488	766
Paid	797	84	114	132	1,127	154	168
Balance	£m 78	48	102	195	423	334	598
Analysis of Balance:							
1. Under Appeal or Enquiry	30	23	51	112	216	212	422
2. Not Disputed*	7	1	3	4	15	10	16
3. Under Demand	9	7	15	30	61	52	149
4. Awaiting transfer to Enforcement	4	3	6	9	22	13	5
5. Under Enforcement	17	11	22	33	83	40	3
6. Arrears Branch	11	3	5	7	26	7	3
7. Estimate of amount likely to be collected†					40	60	100

*While the amounts shown here were not, at 31st May 1983, disputed, it is likely that a significant proportion will be subject to claims for admission of late appeals.

†Experience indicates that the proportion of tax shown as outstanding (particularly for the earlier years) which is likely to be collected ultimately ranges from 1/8th to 1/10th of the balance, tending more towards 1/10th. The amount likely to be collected in respect of the years of account up to and including 1980/81 is £40 million. A much higher percentage will be collected in respect of the more recent years 1981/82 and 1982/83 and the yield in respect of these two years will probably reach £160 million.

PAYE Income Tax (Tax Due from Employers)

Income Tax collected under the PAYE system and included in the amount of income tax collected as shown in paragraph 10 amounted to £1,270 million. Arrears outstanding at 31 May, 1983 amounted to some £44 million representing only actual underpayments established and not including demands made on the basis of amounts estimated to be due.

	Year of Account*					
	1977/78 and prior	1978/ 79	1979/ 80	1980/ 81	Totals all years to 1980/81	1981/ 82
Charge	£m 755	£m 523	£m 734	£m 925	£m 2,937	£m 1,207
Paid	751	521	727	916	2,915	1,185
Balance†	4	2	7	9	22	22
Analysis of Balance:						
1. Under appeal or enquiry	1.3	0.4	2.8	2.3	6.8	5.1
2. Not disputed	1.8	0.7	2.0	3.7	8.2	5.8
3. Under demand	0.3	0.4	0.7	0.2	1.6	5.6
4. Awaiting transfer to enforcement	—	—	0.1	0.6	0.7	—
5. Under enforcement	0.6	0.5	1.4	2.2	4.7	5.5
6. Arrears Branch	—	—	—	—	—	—

*As returns from employers were not due to be furnished until after 6 April 1983, there was no significant collection data on record in respect of the year of account 1982/83 as at 31 May 1983.

†The amount likely to be collected in respect of the years of account up to and including 1980/81 is £14 million and the yield in respect of 1981/82 will probably reach £18 million.

Pay-Related Social Insurance (Amounts due from Employers)

The collection of Pay-Related Social Insurance (which includes the Youth Employment Levy and the Health Contribution), for PAYE employees is integrated into the tax collection system and £765.3 million was collected during 1982. Arrears outstanding at 31 May 1983 amounted to some £37 million representing only actual under-payments established and not including demands made on the basis of amounts estimated to be due.

	Year of Account*					
	1977/78 and prior	1978/ 79	1979/ 80	1980/ 81	Totals all years to 1980/81	1981/ 82
Charge	£m 64	£m 41	£m 337	£m 466	£m 908	£m 597
Paid	63	41	331	457	892	576
Balance†	1	—	6	9	16	21
Analysis of Balance:						
1. Under appeal or enquiry	0.5	—	1.6	2.0	4.1	4.3
2. Not disputed	0.3	—	2.0	3.6	5.9	5.4
3. Under demand	—	—	0.5	1.0	1.5	6
4. Awaiting transfer to enforcement	—	—	—	—	—	—
5. Under enforcement	0.2	—	1.4	2.4	4.0	5.3
6. Arrears Branch	—	—	0.5	—	0.5	—

*As returns from employers were not due to be furnished until after 6 April 1983, there was no significant collection data on record in respect of the year of account 1982/83 as at 31 May, 1983.

†The amount likely to be collected in respect of the years of account up to and including 1980/81 is £11 million and the yield in respect of 1981/82 will probably reach £18 million.

Schedule 2—Corporation Tax (as at 31 May, 1983)

	Year of Account						
	1977/78 and prior	1978/ 79	1979/ 80	1980/ 81	Totals all years to 1980/81	1981/ 82	1982/ 83
	£m	£m	£m	£m	£m	£m	£m
Charge	425	280	362	470	1,537	569	1,065*
Discharge	226	127	176	213	742	183	103
Net charge	199	153	186	257	795	386	962
Paid	179	123	135	155	592	168	155
Balance	20	30	51	102	203	218	807
Analysis of Balance:							
1. Under appeal or enquiry	10	17	29	68	124	170	583
2. Not disputed†	1	5	6	8	20	13	177
3. Under demand	1	1	3	8	13	11	29
4. Awaiting transfer to enforcement	1	1	2	3	7	6	5
5. Under enforcement	4	4	8	12	28	16	11
6. Arrears Branch	3	2	3	3	11	2	2
Estimate of amount likely to be collected‡					20	30	250

*The significant increase in the charge for the year of account 1982/83 was mainly due to the dates of payment of Corporation Tax having been brought forward three months by the Finance Act, 1982. As a consequence assessments were made for two years of assessment in the year of account 1982/83 in respect of a considerable number of companies.

†While the amounts shown here were not, at 31 May 1983, disputed, it is likely that a significant proportion will be subject to claims for admission of late appeals.

‡See note on income tax table regarding the estimate of the amount likely to be collected. The amount likely to be collected in respect of the years of account up to and including 1980/81 is £20 million and the yield in respect of the two years 1981/82 and 1982/83 is likely to reach £280 million.

Schedule 3—Capital Gains Tax (as at 31 May, 1983)

	Year of Account						
	1977/78 and prior	1978/ 79	1979/ 80	1980/ 81	Totals all years to 1980/81	1981/ 82	1982/ 83
	£m 11	£m 11	£m 25	£m 28	£m 75	£m 27	£m 37
Charge							
Discharge	4	3	10	7	24	4	3
Net charge	7	8	15	21	51	23	34
Paid	4	4	5	7	20	7	7
Balance	3	4	10	14	31	16	27
Analysis of Balance:							
1. Under appeal or enquiry	2	3	7	11	23	11	17
2. Not disputed*	—	—	—	—	—	2	6
3. Under demand	1	—	1	—	2	1	4
4. Awaiting transfer to enforcement	—	1	1	1	3	1	—
5. Under enforcement	—	—	1	2	3	1	—
6. Arrears Branch	—	—	—	—	—	—	—
Estimate of amount likely to be collected†					3	3	5

*While the amounts shown here were not, at 31 May 1983, disputed, it is likely that a significant proportion will be subject to claims for admission of late appeals.

†See note on Income Tax Table regarding the estimate of the amount likely to be collected. The amount likely to be collected in respect of the years of account up to and including 1980/81 is £3 million and the yield in respect of the two years 1981/82 and 1982/83 is likely to reach £8 million.

Schedule 4—Capital Acquisitions Tax (as at 31 May, 1983)

	Year of Account						
	1977 and prior	1978	1979	1980	Total all years to 1980	1981	1982
	£m 3.9	£m 7.9	£m 11.6	£m 13.8	£m 37.2	£m 16.9	£m 20.8
Charge							
Discharge	1.7	3.6	6.1	6.2	17.6	5.7	6.9
Net charge	2.2	4.3	5.5	7.6	19.6	11.2	13.9
Paid	2.2	4.2	5.2	7.0	18.6	7.4	9.6
Balance*	—	0.1	0.3	0.6	1.0	3.8	4.3
Analysis of Balance:							
1. Under appeal or enquiry	—	0.1	0.2	0.5	0.8	3.0	1.2
2. Not disputed	—	—	—	—	—	0.7	1.9
3. Under demand	—	—	0.1	0.1	0.2	0.1	1.1
4. Awaiting transfer to enforcement	—	—	—	—	—	—	—
5. Under enforcement	—	—	—	—	—	—	0.1
6. Arrears Branch	—	—	—	—	—	—	—

*The amount likely to be collected in respect of the years of account up to and including 1980 is £1 million and the yield in respect of the two years 1981 and 1982 will probably reach £8 million.

Schedule 5—Sur-Tax, Corporation Profits Tax and Wealth Tax (as at 31 May, 1983)

	Sur-Tax £m	Corporation Profits Tax £m	Wealth Tax £m
Balance	3	8	0.8
Analysis of Balance:			
1. Under appeal or enquiry	2	4	0.6
2. Not disputed	—	2	—
3. Under demand	1	—	0.1
4. Awaiting transfer to enforcement	—	—	—
5. Under enforcement	—	1	0.1
6. Arrears Branch	—	1	—

Note: The taxes referred to in this Table have been abolished. The amount of the total balance of £11.8 million likely to be collected is £2 million.

Schedule 6—Health Contributions and Youth Employment Levy (as at 31 May, 1983)
(self-employed individuals (other than farmers) and for individuals with investment income only)

	Year of Account			
	1979/80	1980/81	1981/82	1982/83
	£m	£m	£m	£m
Charge	4.9	6.6	7.8	21.3
Discharge	0.9	1.3	1.3	0.8
Net charge	4.0	5.3	6.5	20.5
Paid	2.0	2.3	2.5	2.7
Balance	2.0	3.0	4.0	17.8
Analysis of Balance:				
1. Under enquiry	0.5	0.7	0.8	2.0
2. Under demand	1.5	2.3	3.2	15.8
Estimate of amount likely to be collected*	0.3	0.4	0.6	2.5

Notes: (1982/83 was the first year for which Youth Employment Levy was payable. The figures for 1979/80, 1980/81 and 1981/82 relate to Health Contributions only).

There is a further sum of £1 million in Health Contributions outstanding for the years 1971/72 to 1978/79 when the flat-rate Health Contribution Scheme was in operation.

*It is likely that only £4 million of the balance outstanding for all years of account will be collected.

Schedule 7—Value-Added Tax (as at 31 May, 1983)

The following schedule shows the position as at 31 May 1983 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.

This schedule does not include established 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, it is considered, have made underpayments.

	Year of Account						
	1977 and prior years	1978	1979	1980	Total all years to 1980	1981	1982
	£m	£m	£m	£m	£m	£m	£m
Charge	442	261	276	491	1,470	473	838
Discharge	171	108	113	210	602	200	423
Net charge	271	153	163	281	868	273	415
Paid	263	147	152	259	821	226	300
Balance*	8	6	11	22	47	47	115
Analysis of Balance:							
1. Under appeal or enquiry	3.7	2.5	4.6	7.7	18.5	14.7	19.2
2. Not disputed	0.2	0.2	0.4	0.7	1.5	1.6	8.5
3. Under demand	1.5	0.7	1.2	2.4	5.8	4.7	44.6
4. Awaiting transfer to enforcement	0.5	0.5	0.7	2.4	4.1	6.5	0.2
5. Under enforcement	1.7	1.7	3.0	6.4	12.8	15.9	33.8
6. Arrears Branch	0.4	0.4	1.1	2.4	4.3	3.6	8.7
Estimate of amount likely to be collected*					15.0	15.0	35.0

*The amounts likely to be collected in respect of years of account up to and including 1980 is £15 million and the yield in respect of the two years 1981 and 1982 will probably reach £50 million.

14. In paragraphs 13 to 17 of my previous Report I referred to delays in the collection of outstanding taxes which occur at the enforcement stage. Delays in the collection of outstanding taxes in the direct assessment areas also appear to be related to a significant degree to the operation of the appeals system.

Every taxpayer directly assessable to tax has the statutory right of appeal. The first instalment of tax is payable in most cases about six months after the end of the period in which the income or profit which forms the basis of assessment was earned and, in order to allow taxpayers the requisite time to lodge appeals before demands are issued by the Collector General, assessments must normally be made about three months before the due date. Because of the time constraints involved, virtually all assessments are made on an estimated basis and, in practice, appeals are lodged in most cases as a matter of course. When a taxpayer appeals against an assessment he is required to specify the amount of tax, if any, which he considers will be payable on determination of the appeal. This amount is payable on demand and collection of the excess of the tax charged over this specified amount is suspended. Where the taxpayer has, on lodgement of an appeal, specified adequate amounts of tax and these have been paid, little, if any, tax generally becomes payable on determination of the appeal at which stage excess tax in the assessment is discharged.

If the Inspector and taxpayer cannot agree the tax liability, the appeal will, in due course, be listed for determination by the Appeal Commissioners.

If the taxpayer is not satisfied with the Commissioners' determination he may request a rehearing by the Circuit Court. In that event the amount of tax determined by the Commissioners becomes payable pending the Circuit Court decision. If the amount of the assessment is altered by the Court any excess paid by the taxpayer is refunded and any balance due becomes payable by him.

Either the Inspector or the taxpayer may appeal on a point of law to the High Court against a decision of the Appeal Commissioners or of the Circuit Court Judge.

Entitlement to appeal an assessment should be exercised within thirty days after the date of the notice of assessment but late appeals may be allowed by the inspector if he is satisfied that reasonable cause prevented the taxpayer from giving notice of appeal within the time limit.

Most appeals are made in bona-fide circumstances where they form part of the normal process of ascertaining the true liability when the original assessment has to be estimated and the taxpayer is prepared to take steps to have an assessment agreed. Even in such cases, however, the determination of the appeal can take a considerable length of time because of delays in submitting accounts and other information required by the Inspector and because of disagreements as to the tax liability. The process can involve a number of listings before the Appeal Commissioners and, in contentious matters, before the Commissioners and the Circuit Court before agreement is reached.

The result is that a large backlog of appeals awaiting determination has accumulated.

It appears, however, that the appeals system is also resorted to in cases where the primary objective of the taxpayer is to delay or try to avoid paying tax. In such cases, because of lack of co-operation on the part of the taxpayer and because of the backlog of appeals on hands, a number of estimated assessments covering successive years can remain undetermined leaving virtually no tax collectible during that period. In many such instances appeals are not lodged until the estimated assessments have been referred to the enforcement agencies for collection, thus causing the cases to be withdrawn from those agencies and the process of determining the liability to commence only then.

Changes in the appeal provisions included in the Finance Act, 1983, are designed to reduce delays in settlement of appeals and to counteract abuses of the appeals system. This Act provides that, if after a stipulated period sufficient evidence in support of the appeal is not furnished, the Appeal Commissioners may make an order dismissing the appeal and in that event recourse to the Circuit Court is no longer available. Also, late appeals will not be admitted more than twelve months after the date of the notice of assessment unless the taxpayer has made a return of income and furnished such other information as the Inspector may require and has paid the tax charged together with accrued interest.

Figures for appeals on hand at 31 December 1982, furnished to me by the Revenue Commissioners are set out in the attached schedule.

Ordinary Appeals

Income Tax (Schedules D and E), and PAYE Estimates on Employers	Year of Account 1981/1982*	All years of Account to 1980/81†
Number unsettled at 1st January 1982 ...	92,408	84,377
Number received in year	14,761	5,838
Number settled in year	35,680	40,605
Number unsettled at 31st December 1982	71,489	49,610

Corporation Tax	Accounting Periods ending 6/4/80 to 5/4/81*	All Accounting Periods ending prior to 6/4/80†
Number unsettled at 1st January 1982 ...	19,669	14,733
Number received in year	3,974	2,388
Number settled in year	10,674	9,593
Number unsettled at 31st December 1982	12,969	7,528

	Value Added Tax*	Capital Gains Tax*
Number unsettled at 1st January 1982 ...	568	3,053
Number received in year	1,172	not available
Number settled in year	1,133	not available
Number unsettled at 31st December 1982	607	3,936

Circuit Court Appeals

	Income Tax (Schedules D and E) and PAYE Estimates on employers†	Corporation Tax†	Value Added Tax*
Number unsettled at 1st January 1982 ...	8,327	1,707	81
Number received in year	9,840	1,553	102
Number settled in year	6,151	1,431	68
Number unsettled at 31st December 1982	12,016	1,829	115

*Represents assessments appealed.

†Represents cases in which one or more years are under appeal.

15. Because a number of State-sponsored bodies had failed, over extended periods, to pay over to the Revenue Commissioners tax deducted from staff salaries and wages, thereby providing themselves with unauthorised additional funding at the expense of the Exchequer, the Committee of Public Accounts in its Report dated 29 November 1979 requested that all State-sponsored bodies be reminded of their obligations to pay over such deductions promptly. The Minister for Finance subsequently informed the Committee that he would issue a direction to this effect to all Departments under whose aegis such bodies operate.

In the course of audit it was noted that at 31 December 1982 a total of £2,112,000 was due to the Revenue Commissioners by a company which was a wholly owned subsidiary of a State-sponsored body. The amount outstanding comprised £983,000 PAYE/PRSI for the years 1981/1982 and 1982/1983, £816,000 VAT for the period July 1981 to December 1982 and £313,000 interest on these amounts. It was also noted that a number of other State-sponsored bodies had incurred liabilities for interest because of failure to remit PAYE/PRSI deductions to the Revenue Commissioners by the statutory dates over a number of years up to and including 1982/83; one such body had in fact paid interest of some £1.7 million on overdue tax during 1982.

I have inquired as to the circumstances in which arrears of tax and interest thereon arose in these cases and as to the present position regarding the collection of amounts due.

I have also brought the matter to the attention of the Minister for Finance.

16. It was noted that demands for a total of £1.3 million of income tax and corporation tax due for a number of years between 1972 and 1980 by six companies forming part of a large group were not finally issued by the Collector General until January—March 1982 because, subsequent to the original issue of the demands, the addresses of the six companies had been recorded as “unknown” in the Collector General’s Office and remained so recorded for periods ranging from six months to more than two years.

The group went into receivership in April 1982 and at that time none of the outstanding tax had been paid.

I have inquired as to the circumstances in which it was not possible to establish readily the addresses of these companies for the purpose of serving tax demands and as to the present position regarding the collection of the tax due.

I have also inquired as to the number of cases on hands where action to collect tax is not proceeding because of addresses being recorded as "unknown", the total amount of tax involved and the procedures in operation to establish addresses in such cases.

PAYE

17. A computerised system records the amounts of PAYE Income Tax and PRSI contributions deducted by employers from the earnings of their employees and paid over to the Revenue Commissioners. The system contains a master file record for each employer and employee. At the end of each tax year employers are required to make returns to the Collector General showing the total amounts of PAYE/PRSI deducted, the amounts remitted during the year together with details of the earnings of each employee and the amounts deducted in each case. These returns are processed in the Collector General's Office to establish whether the correct amounts have been deducted and paid over in respect of each employee and discrepancy listings are produced by the computer. Underpayments shown on the listings are collectible from the employers concerned and overpayments made by them are refundable either directly or by offset against underpayments for other years.

A limited test examination of the listings carried out by my officers indicated that the master file records incorrectly showed underpayments totalling £1.6 million as having occurred in four cases and overpayments of £771,000 as having occurred in four other cases. This was apparently due to the data received from the employers having been incorrectly input to the computer and the errors not having been detected by the control procedures. The result was that the apparent underpayments were being mistakenly pursued for collection and there was a possibility that the apparent overpayments would, under normal procedures, be refunded or offset against underpayments by the employers concerned for other years. I sought the observations of the Accounting Officer.

Construction Industry Tax

18. Every principal contractor in the construction industry is required to deduct income tax at the standard rate from payments made by him to any sub-contractor who does not provide a certificate issued by the District Inspector of Taxes authorising him to receive payment in full. A principal contractor is also required to remit to the Collector General every month amounts deducted by him and to

make an annual return to the District Inspector of Taxes showing all payments made to subcontractors whether tax is deducted or not.

The annual returns are examined and reconciled in the District Tax Office to establish that tax is properly deducted and remitted to the Collector General in appropriate cases and that, in cases where tax is not deducted, this has been duly authorised by the District Inspector of Taxes.

In the course of audit at the Dublin Construction Industry Tax Division it was noted that the examination and reconciliation of these returns had fallen into arrears, particularly in relation to the 1980/81 and 1981/82 tax years, and I sought the observations of the Accounting Officer.

He has informed me that the delays in checking the returns were due to an increasing shortfall in the minimum staffing requirement of the division and that the shortfall, which arose from the operation of the embargo on recruitment and replacement of staff, could not be met by the redeployment of staff from other areas in taxes because all of these areas were under heavy pressure. In the circumstances priority had to be given to the most urgent work of the division and to complete that work it was necessary to employ the existing staff on overtime. The Accounting Officer also stated that the Revenue Commissioners are agreed on the importance of these checks in controlling the deduction and payment of tax by principal contractors and that it is planned to overtake in full the checking work on these returns for the years 1980/81, 1981/82 and 1982/83 by assigning suitable officers from other tax districts to work overtime in the Construction Industry Division.

Value Added Tax

19. Persons accountable for VAT are required to furnish to the Revenue Commissioners returns for every two-monthly tax period showing details of their transactions which are subject to VAT and to pay the amount of tax due, if any. These returns are processed by computer and listings are produced of cases where the amount of tax paid appears to be incorrect. These cases are reviewed to establish the reasons for the discrepancies and such reviews may result in the discrepancies being explained and reconciliations effected. In this event the computer records must be amended but, in the event of underpayments of tax being established, demands should be issued for the amounts due.

Following examination by my officers in March 1982 of discrepancies indicating possible underpayments of tax, a special computer program was put into operation by the Collector General to list all such cases in which the amounts involved exceeded £1,000 in any two-monthly period since the introduction of VAT in 1972. It transpired, following investigation, that many of these proved not to be underpayments when examined against the backlog of amending data which was awaiting input to correct the computer records. It also transpired that many of them did, however, involve underpayments but that demands for the amounts of the tax due had not been issued.

In November 1982 demands were issued to fourteen traders only whose individual underpayments were regarded as substantial and whose total underpayments amounted to £284,000. By 31 March 1983 £6,000 had been received from three of these, enforcement procedures had been initiated in the case of four others while no further action had been taken against the remainder. As it appeared that demands had been issued only in this very limited number of cases involving underpayments exceeding £1,000 per two-monthly period, and had not been issued in any cases involving underpayments of less than £1,000 per two-monthly period, I have sought the observations of the Accounting Officer on the adequacy of the procedures in operation to ensure that all actual underpayments of VAT are identified and steps taken to collect amounts due.

20. Section 23 of the Value Added Tax Act, 1972, as amended, provides that where the Revenue Commissioners have reason to believe that an accountable person understates his VAT liability or obtains an excess VAT repayment they may estimate the amount of VAT due and this amount is then collectible in the normal manner. Such estimates are normally initiated by the District Tax Offices which furnish the necessary details to the Collector General to enable him to demand the amounts due. A copy of the estimate issued by the Collector General is provided to the District Tax Office.

A test examination carried out by my officers at two District Tax Offices disclosed that both districts had inquired during 1982 why instructions issued by them to the Collector General in 1979, 1980 and 1981 had apparently not been acted on in two hundred and ninety cases.

Following an inquiry it transpired that in some cases the estimates had in fact been raised but the District Tax Offices had not been informed, in some cases the Collector General had no record of having received the instruction, in some cases the computer had rejected the estimates at the input stage and no further action had been taken and in some cases the estimates could not be raised because the computer file contained a "stop" instruction which suspends all action to collect tax.

As there appeared to be a breakdown in the procedures for the raising and issuing of Section 23 estimates I sought the observations of the Accounting Officer.

Vote 9.—Public Works and Buildings

Subhead F.3.—Rents, Rates etc.

21. Reference has been made in recent Reports to delays in occupying premises leased for the use of Government Departments and Offices and to the expenditure incurred on rent and other outgoings

on such premises while unoccupied. In the year under review it was noted that a building complex comprising four office blocks leased for use by the Garda Síochána was still unoccupied by June 1983, although two of the blocks had been leased with effect from 1 June 1981 at annual rentals totalling £494,912, another had been leased with effect from 1 January 1982 at an annual rental of £78,646 and the fourth with effect from 1 May 1982 at an annual rental of £207,200.

I have inquired as to the reasons for the delay in occupying these premises and I have asked when they are expected to be fully occupied.

I have also asked for information on the total payments in respect of rent, rates and other outgoings from the dates of leasing up to 31 December 1982.

Subhead K.—Appropriations in Aid

22. Under Section 37 of the Arterial Drainage Act, 1945, the Commissioners of Public Works are obliged to maintain drainage schemes in proper repair and effective condition and to make demands on county councils for the recovery of maintenance costs incurred. These costs are charged each year to the vote and recoveries from County Councils are credited to appropriations in aid.

The Act provides that demands be issued to County Councils in advance and that each demand should be based on the estimate of the probable cost of the work for the following year together with an adjustment representing the difference between the estimated and actual cost of works in the previous year. In September 1981 the Commissioners of Public Works issued statutory demands to County Councils for a total of £4,367,056 of which £4,076,875 was the estimated probable cost of maintenance in 1982 and £290,181 was an adjustment for 1980 maintenance costs previously underclaimed. On the basis of a Government direction that demands for 1982 should not exceed by more than eighteen per cent the amounts demanded for 1981, revised demands totalling £3,747,907 in respect of 1982 were issued in June 1982. As it appeared that this could lead to some costs not being recovered I have inquired as to the statutory basis for these demands.

It was noted also that 1981 maintenance costs of £328,358 demanded in September 1980 from two County Councils and £1,498,941 demanded from eight County Councils on the revised basis in respect of 1982 were still outstanding in March 1983. I sought information from the Accounting Officer on the circumstances in which these amounts had not been recovered and on the steps being taken to recover them.

Vote 21.—Agricultural Grants

23. Grants to local authorities in relief of rates on agricultural land are paid from this vote. Under Section 40(1) of the Irish Land Act,

1903, these payments are made in the first instance to the Guarantee Fund established by Section 5 of the Purchase of Land (Ireland) Act, 1891, in order to guarantee the payment of Land Purchase annuities to the Land Bond Fund. The Act provides that before grants are paid to local authorities from the Guarantee Fund any arrears of such annuities due by ratepayers should be deducted from the grants and paid to the Land Bond Fund.

A judgement given by the High Court in July 1982 ruled that the provisions of the Valuation (Ireland) Act, 1852 relating to the valuation of land are unconstitutional and that consequently the provisions of the Rates on Agricultural Land (Relief) Acts, 1939 to 1980, are invalid. The Attorney General advised that, pending the result of an appeal to the Supreme Court, a doubt existed in relation to the validity of payments from this vote in relief of such rates. Consequently no further issues were made from the vote after the date of the High Court judgement resulting in a surplus of £24,772,200 out of the provision made being surrendered to the Exchequer.

In December 1982 provision was made by way of supplementary estimate in the Vote for Environment for the payment of an equivalent amount to local authorities as a grant in lieu of rates (see also paragraph 34).

As the procedures for guaranteeing the payment of arrears of annuities due to the Land Bond Fund could no longer be operated a repayable advance of £306,075, in respect of arrears due at 1 November 1982, was made to the Land Bond Fund from the Central Fund in accordance with the relevant provision of the Land Acts and the Land Bond Act.

Vote 22.—Office of the Minister for Justice

Vote 23.—Garda Síochána

Vote 24.—Prisons

Vote 25.—Courts

Vote 26.—Land Registry and Registry of Deeds

Suspense Accounts

24. Suspense Accounts are normally used for recording payments or receipts which will later be recovered or paid out and will not become charges or credits to an appropriation account. It is also the practice to put temporarily to a suspense account any item which needs further investigation before a final allocation can be made. The net amount of year-end balances on suspense accounts is shown in the statement of assets and liabilities furnished to me with each appropriation account. Departmental instructions normally provide for frequent review of these accounts to ensure prompt clearance and, in

order to enable this to be done, its accounting procedures should provide for the year-end balances to be analysed and identified.

In the course of audit of the Department of Justice group of votes it was noted that the year-end suspense account balances included many unexplained amounts; in one case the unexplained amount was more than £200,000. Inability to identify these amounts means that the Department is not able to establish to whom or from whom these amounts are due or how they arose. I sought the observations of the Accounting Officer.

Vote 22.—Office of the Minister for Justice

Subhead B.1.—Travelling and Incidental Expenses

25. The charge to this subhead includes payments totalling £164,550 made to an advertising, marketing and public relations firm in respect of an advertising campaign against crime and vandalism launched by the Minister for Justice in May 1982. In relation to this campaign it was noted that the normal procedure of seeking competitive tenders was not followed in selecting the firm which undertook the work, the matter was not referred to the Government Contracts Committee for its agreement to dispense with the need to seek competitive tenders and accept a sole quotation and the prior sanction of the Department of Finance was not sought for the costs involved.

The Accounting Officer has informed me that the decision to launch the national campaign against crime and vandalism as a matter of urgency and to select a particular firm as being the most suitable one to undertake the publicity work involved was taken personally by the Minister for Justice. Department of Finance sanction for the expenditure was obtained retrospectively.

Vote 24.—Prisons

Subhead D.—Buildings and Equipment

26. An examination of expenditure incurred on the planning of a number of major capital projects for the prison service which have been proposed over recent years by the Department of Justice was carried out by my officers.. Considerable expenditure has been incurred on professional fees in respect of these projects. In four cases examined, for which Department of Finance sanction in principle had been obtained in February 1979, the total fees paid to 31 December 1982 amounted to approximately £4.8 million comprising £1.7 million, £1.2 million, £1.1 million and £0.8 million. When giving sanction in principle the Department of Finance stipulated that definitive sanction

for the expenditure involved should be sought when firm estimates of the costs became available.

It was noted in the course of audit that in each case a design team comprising architects, engineers and quantity surveyors was engaged at an early stage of the planning. The Office of Public Works provided technical assistance for all four projects and, in addition, carried out the planning work for one of them. The buildings and installations were designed as commissioned by the Department of Justice and the design work had reached an advanced stage before it was decided that the projects would have to be redesigned in order to secure economies of cost by modifying the requirements originally envisaged by the Department of Justice. Redesign of these projects was decided on in 1982 and 1983. In one case the redesign was proceeded with even though the Department of Finance had refused to sanction expenditure on the site development works for the project.

It appears that only one of the projects is being proceeded with at present.

I inquired as to the total expenditure incurred on professional fees for these projects and I asked whether any part of the fees relating to the original designs would be offset by the consultants against the fees chargeable for the redesigns.

I also asked whether the definitive sanction of the Department of Finance had been obtained for the expenditure incurred on fees.

In view of the necessity to redesign all four projects I felt that commitments to incur some professional fees may have been unnecessarily entered into because of the extent of the design work carried out before firm decisions were made as to the scope of the work to be undertaken. I therefore sought the observations of the Accounting Officer.

27. Some projects for the provision of additional facilities and the improvement of existing facilities for the prison service have been proceeding over recent years. The original contract sums and the expenditure to 31 December 1982 in two cases examined in the year under review were as follows:—

	Contract date and original contract sum	Expenditure to 31st December 1982
1	September 1980 £3,148,450	£5,891,008
2	December 1978 £567,174	£2,273,619

In each case significant changes were made to the specification for the work after the contract had been placed and additional works were carried out without competitive tenders being sought. I inquired why all of the work carried out under these contracts was not put out to tender and I asked for information regarding the cost of the revisions and additional works not covered by the original contract, when the

work was expected to be completed in each case and the estimated final cost.

In view of the specification changes and the additions to the scope of the work I also asked whether the extent of the planning carried out before the contracts were placed was considered adequate.

28. In 1978/79 the Department of Finance sanctioned expenditure of £273,000 on the erection of a prefabricated building to meet the short-term accommodation needs of the staff at one institution and a contract in the sum of £260,954 for the work was entered into in July 1978. It was expected that the building would be completed within six months.

It was noted in the course of audit that expenditure on the project to 31 December 1982 amounted to £795,000 approximately and that the building had not been completed at that date.

I asked the Accounting Officer why the cost of the project had increased from the contract sum of £260,954 to £795,000 and why the completion of the building had been so long delayed. I also inquired whether the sanction of the Department of Finance had been obtained for the expenditure in excess of the sum of £273,000, when the building was now expected to be completed and the estimated final cost.

29. A warehouse at an industrial estate in north County Dublin was leased for a period of thirty-four years from September 1979 for use as a central stores depot for the prison service at an annual rental of £80,105, with five-yearly rent reviews.

In December 1980 the Department of Finance sanctioned expenditure of £561,000 on the adaptation of the premises to meet the requirements of the prison service. This involved the installation of central heating, electrical, communications and alarm systems, compartmentalisation of stores area and the provision of additional office accommodation. The contract for this work was placed in October 1981 and the work was completed in February 1982. Sanction was sought in December 1982 for expenditure of a further sum of £668,000 on fitting out the warehouse with equipment, shelving etc., but I understand that this has not yet been given.

Expenditure of £855,821 had been incurred on this project up to 31 December 1982, comprising £279,854 on rent, £457,297 on the adaptation contract and £118,670 on professional fees and expenses. I have asked the Accounting Officer when the fitting out contract is expected to be placed and when the building is expected to be put to use.

Vote 28.—Environment

Motor Vehicle Duties

30. A test examination of revenue from motor vehicle duties, etc., was carried out with satisfactory results. The gross proceeds for the years 1982 and 1981 were:—

	1982	1981
	£	£
Motor tax and Driving licence fees	67,437,773	36,125,424
State-owned vehicles	455,857	460,268
Fines collected by the Department of Justice	3,674,836	3,391,680
Public Service Vehicle fees	110,470	120,642
	<hr/> £71,678,936	<hr/> £40,098,014

£70,813,000 was paid into the Exchequer during the year leaving a balance of £1,386,862 compared with £520,926 at the end of the previous year. Driving test fees are appropriated in aid of the vote (subhead V).

Subhead E.3—Private Housing Subsidies

31. A mortgage subsidy scheme introduced in April 1981 provides for the payment of grants totalling £3,000 over a period of three years towards the cost of mortgage repayments by first-time owner occupiers of houses qualifying for the existing £1,000 new house grants.

On the introduction of the scheme it was stipulated that persons who obtained home purchase loans from local authorities would be ineligible to receive subsidy under this scheme if they were already in receipt of subsidy under the low rise mortgage subsidy scheme operated by local authorities since November 1976.

The Departmental procedures for the verification of claims provided that local authorities should certify that a mortgage had been executed and loan repayments made by any applicants for whom they had provided home purchase loans, but did not require any indication to be given as to whether such applicants were already in receipt of low rise mortgage subsidy.

It was noted in the course of audit that a case had come to light in the Department in which an applicant who was already in receipt of a low rise mortgage subsidy in respect of a local authority loan was paid £920 from this subhead by way of special mortgage subsidy. I asked the Accounting Officer how the dual payment of subsidy occurred and whether the possibility of dual payments on a wider scale had been investigated and if so, the results of the investigation. I also inquired as to the steps being taken to recover any amounts overpaid.

Subhead E.4.—Payment to Grant-in-Aid Fund for Task Force on Special Housing Aid for the Elderly (Grant-in-Aid)

32. In April 1982 the Government announced the setting up of a special task force to undertake an emergency programme to improve the living conditions of old people living alone in unfit or insanitary

accommodation. The task force which comprises representatives from the Departments of the Environment, Health and Social Welfare, local authorities and voluntary agencies, arranges for the provision of such services as electricity and water supplies, sewerage facilities and general house repairs in approved cases, and works are carried out on its behalf by Health Boards and the National Building Agency. A sum of £1 million was provided by way of supplementary estimate and paid into a special fund, an account of which is appended to the appropriation account.

Subhead Z.—Grant to Dublin Corporation

33. Subhead O of this Vote provides for grants to be paid to all local authorities towards the relief of rates on domestic and certain other hereditaments in accordance with the Local Government (Financial Provisions) Act, 1978. In 1982 Dublin Corporation estimated that its income from rates, including the amount which would be received from subhead O, and its income from other sources, would not be sufficient to meet the estimated expenditure on services normally financed from such sources and that it would therefore be necessary to reduce services and to curtail employment. In order to obviate the need for such cutbacks the Government decided to make available a special allocation of £20 million to supplement the resources of the Corporation and also to provide a grant of £750,000 towards the cost of housing maintenance.

Provision for these amounts was made by way of supplementary estimate under subhead Z of the vote and payments were made in instalments based on statements of receipts and payments submitted by the Corporation.

Subhead A.A.—Grants to Local Authorities in lieu of Rates on Agricultural Land

34. The charge to this subhead, £24,771,788, represents the amounts paid to local authorities in lieu of grants from Vote 21 — Agricultural Grants — following the High Court ruling that the provisions of the Rates on Agricultural Land (Relief) Acts, 1939 to 1980 are invalid (see paragraph 23).

Vote 29.—Office of the Minister for Education

Vote 30.—Primary Education

Vote 31.—Post-Primary Education

Payable Orders outstanding at 31st December 1982

35. Reference was made in previous reports to the failure by the Department of Education to reconcile in the case of the above votes

the year-end balances of payable orders outstanding as shown in the departmental records with 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 1982 in respect of Votes 29 to 31 and I am therefore unable to satisfy myself as to the accuracy of the balances to be surrendered on these votes.

Vote 31.—Post-Primary Education

Subhead L.—Appropriations in Aid

Contributions towards the building and equipping costs of Community Schools

36. Reference was made in paragraph 37 of the 1974 Report to the direction by the Minister for Finance that a local contribution should be obtained in every case towards the building costs of Community Schools. Following prolonged negotiations between the Department and the authorities involved in the running of these schools the Minister for Finance directed in 1979 that a contribution based on the cost of building and equipping the school but exclusive of the cost of the site should be obtained in each case.

In the course of audit it was noted that the deed of trust governing the ownership and management of each school gave effect to this direction by providing for a local contribution based on the estimated cost as stated in the deed of trust rather than on the actual cost of building and equipping the school and also provided that the balance over and above this contribution should be met by the Minister for Education.

As the deeds of trust do not provide for revision of the local contributions when final costs are determined I have asked the Accounting Officer for his observations.

Vote 35.—Fisheries

Subhead C.2.—Main Fishery Harbour Works including payments to the Fishery Harbour Centres Fund

37. A major scheme of development at Howth Harbour, the cost of which is being borne on the Vote for Fisheries, is being carried out under a contract entered into by the Office of Public Works in 1979 in the sum of £3,689,787, which was based on estimates prepared by the engineering branch of that Office of the extent of the work to be carried out under phase one of the development. The contract for this phase was due for completion in April 1981. After the contract was placed and work got under way the contract was revised to include most of the items scheduled for phase two of the development as well as additional works not included in the original overall development

scheme. At 31 December 1982 expenditure under the contract amounted to £7,957,977 although by that date the authority of the Department of Finance had been obtained for expenditure of £4,988,200 only.

In June 1983 I was informed by the Accounting Officer that authority for expenditure up to £10,350,000 had been sought and that this was based on the latest estimate made by the Office of Public Works which expected the works to be completed at the end of 1984. This estimate includes £1,338,000 for the provision of some facilities not included in the revised contract but does not include extra-contractual claims made by the contractor totalling £1,030,000, which had still to be investigated by the Office of Public Works, nor the cost of some further facilities yet to be planned and costed. The Accounting Officer stated that it was not possible therefore to indicate what the final cost would be.

Subhead C.3.—Fishery Harbour Centres Fund—Grants under Fishery Harbour Centres Act, 1968

38. Castletownbere was designated as a Fishery Harbour Centre in 1970 by order made under the Fishery Harbour Centres Act, 1968. Rates and charges to be paid for the use of the centre's facilities and services are fixed by order and amounts collected are accounted for through the Fishery Harbour Centres Fund which is audited by me. The provision under subhead C.3 is intended as a subvention towards meeting the deficit arising on the Fund. The latest account of the Fund submitted to me and audited was that for the year ended 31 December, 1980.

An examination of the records maintained locally indicated that considerable delays had occurred in the collection of amounts due in respect of the use of Castletownbere harbour and its facilities and in respect of damage caused by boats to harbour structures and installations.

The Accounting Officer informed me that at 31 December, 1982 a total of £25,254 in respect of charges for the use of the harbour was outstanding but he was satisfied, despite the absence of a harbour master from October 1981 to March 1983, that all appropriate harbour charges were collected or demanded by the acting harbour master. In relation to damages to harbour structures, he stated that these can occur due to fair wear and tear and, only in cases of significant damage clearly attributable to negligence on a skipper's part, is the cost of making good the damage claimed from the owner of the boat involved. The total claimed by his Department in the period 1980 to 1982 was £18,347 of which £4,582 had been recovered. Other damages estimated at £10,866 were not claimed because there was no real evidence linking any particular boats with this damage and negligence on the part of boat owners was not evident.

He also stated that the Department's committee on accounting and financial procedures would review the controls in operation at the harbour and that any improvements considered necessary would be implemented.

Vote 36.—Forestry

Subhead J.—Appropriations in Aid—Sales of Timber

39. Up to 1981 the system operated by the Department of Fisheries and Forestry for the sale of timber provided for the invitation of tenders for the purchase of specific lots detailed in monthly advertisements issued to sawmills. In 1981 the Department of Finance authorised the extension of this system to provide for the introduction of a quota system which would enable a sawmill to obtain each year, without tendering, up to thirty per cent of its purchases in the previous year. The Department of Fisheries and Forestry was also authorised to agree periodically with the timber trade on the prices to be paid for timber purchased under the quota system. The prices agreed are subject to the approval of the Department of Finance.

In the course of a test audit of sales it was noted that the prices realised in two instances for timber sold in March and April 1982 for sums of £307,765 and £117,975, respectively, to firms which had approached the Department for supplies were less than the price then agreed under the quota system. I sought the observations of the Accounting Officer on this departure from authorised sales procedures. I asked whether any other negotiated sales had taken place and if the approval of the Department of Finance was obtained for them.

The Accounting Officer informed me that when the quota prices were first agreed with the timber trade in May, 1981 the price of competing imported conifer sawnwood landed in Ireland was £130 per cubic metre. Because an assessment of the various mills for the purpose of quota allocations had to be carried out the Department was not effectively in a position to make quota sales until December, 1981 and by that time the price of imported timber had fallen to £104 per cubic metre. No allocations were made under the initial prices agreed and, following representations by the trade and with the agreement of the Department of Finance, reduced quota prices were fixed in July 1982. The Accounting Officer stated that having regard to the normal proportions of sawlog, palletwood and pulpwood contained in lots of timber sold these prices averaged £12.17 per cubic metre whereas the prices for the two negotiated sales which had taken place in March/April 1982, and which were in line with what the market was realising at that time, averaged £13.39 and £14.10 respectively.

I noted, however, that on the basis of the Accounting Officer's calculations the average price which would have been payable under the quota scheme when the sales took place was £15.03 per cubic metre.

The Accounting Officer explained that the sales had taken place as part of the Department's policy of making timber available to mills in certain exceptional circumstances to enable them to continue in operation, to compete with imports and thereby to achieve import substitution. He outlined other circumstances in which sales might also be made by direct negotiations such as sales to meet a mill's

temporary supply difficulties, sales of lots which prove difficult to dispose of under the tender system, special orders and sales to facilitate forest development.

The Accounting Officer stated that the Department of Finance had not required that its sanction be sought for such negotiated sales but as I had no indication that the Department of Finance was aware that sales took place outside the tender and quota systems and, as sales at special prices negotiated with individual firms could be regarded as a form of financial assistance to those firms, I have asked that the sanction of the Department of Finance be obtained.

I have also sought information as to whether a costing exercise has been carried out to relate the price of imported conifer sawnwood landed in Ireland to the prices negotiated under the sawlog quota system.

Vote 38.—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:—

	1982	Total to 31st December, 1982
	£	£
Compensation for Reactors	3,684,483	94,088,082
Fees to Veterinary Surgeons	7,557,669	56,812,460
Other (Travelling and Subsistence, Vaccines etc.)	2,240,485	20,725,188
	<hr/> £13,482,637	<hr/> £171,625,730

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

	1982	Total to 31st December, 1982
	£	£
Compensation for Reactors	2,160,662	63,189,161
Fees to Veterinary Surgeons	1,921,121	13,840,134
Other (Travelling and Subsistence, Vaccines, etc.)	3,018,313	12,538,620
	<hr/> £7,100,096	<hr/> £89,567,915

Further expenditure totalling £5,087,750 to 31 December 1982 has been met from moneys provided under subhead C.5. and paid into a grant-in-aid fund to enable assistance to be paid to herdowners who experience hardship arising out of the operation of the schemes because of the high incidence of reactors in their herds. An annual account of the grant-in-aid fund is appended to the appropriation account.

The gross cost of the Bovine Tuberculosis and Brucellosis Eradication programmes to 31 December 1982 was, therefore, £266 million. Receipts by the Department of Agriculture up to 31 December 1982 arising from the operation of the schemes were as follows:—

	£
Sale of reactors for slaughter under the BTE Scheme up to August 1976*	38,289,751
Sale of reactors for slaughter under the Brucellosis Eradication Scheme up to August 1976*	13,543,233
Contributions by farmers under the Bovine Diseases (Levies) Act, 1979	14,793,157
EEC contribution to cost of Schemes	9,322,504
	<hr/>
	£75,948,645

The net cost up to 31 December 1982, was therefore, £190 million.

Subhead E.3.—Winding-up of Pigs and Bacon Commission

41. The Pigs and Bacon Commission was established under the Pigs and Bacon Acts, 1935 to 1961, with responsibility for co-ordinating and assisting the development of the pig industry including the export of pigmeat. Up to 1973 all exports of pigmeat were made through the Commission whose activities were financed by a statutory levy payable by licensed curers with State subvention to cover export losses. On Ireland's accession to the EEC State subvention ceased but the pigmeat industry agreed to continue exporting through the Commission and to continue paying the statutory levy. In 1974 the Commission's right to collect levies was challenged and became the subject of court proceedings including referral to the European Court of Justice. In the meantime income from the levy was, however, insufficient to meet operating costs and the Commission's losses on trading. In May 1981, the Supreme Court ruled against the Commission, thereby abolishing its only source of income.

The pigment industry subsequently proposed that the Commission should be reconstituted as a cooperative society or a company on condition that the State would take over responsibility for its accumulated deficit and meet certain liabilities relating to staff.

*Prior to August 1976 reactors were purchased by the Department and disposed of to meat factories by contract sale. From that date herdowners themselves dispose of reactors and are paid compensation from the vote.

On 26 March 1982 the Government approved the proposals of the Minister for Agriculture that the State would meet the accumulated deficit of the Pigs and Bacon Commission which then stood at some £5.6 million and would assume responsibility for certain redundancy payments and superannuation charges.

The charge to the subhead in 1982 on foot of these arrangements was £5,490,769.

Subhead F.1.—Agricultural Credit Corporation

42. The charge to this subhead includes £186,552 paid through the Agricultural Credit Corporation to a meat processing company which had ceased operating because of an industrial dispute. The payment which was sanctioned by the Minister for Finance represented the total amount paid by the company to its workers as part of the agreement to resolve the dispute and was the equivalent of the amount of unemployment benefit as calculated at normal rates for the period of the stoppage less any supplementary welfare allowance paid by the Department of Social Welfare.

Subhead F.3.—Interest Subsidy Scheme for Non-Development Farmers

43. This scheme applies to farmers participating in the Farm Modernisation Scheme, except those classified as development farmers (see paragraph 44). The scheme was introduced by the Minister for Agriculture in November 1981 and provides for the payment of an interest subsidy at the rate of five per cent per annum for two years on amounts borrowed by such farmers from approved lending agencies for eligible on-farm investment. The subsidy is payable in respect of amounts borrowed between 1 January 1976 and 31 December 1980 and, subject to a maximum eligible borrowing of £50,000 in each case, the amount eligible for subsidy is the approved cost of grant-aided investment in land improvement, farm buildings and fixed equipment less the capital grant under the Farm Modernisation Scheme, or the outstanding balance of the amount borrowed whichever is the lesser. Overdraft accommodation and borrowings for less than one year are not eligible. The subsidy is paid directly to the lending agencies for credit to the applicants' loan accounts.

The charge to the subhead, £1,563,738, represents payments made in the year in respect of 5,066 applicants.

Subhead M.1.—Farm Modernisation Scheme (including Western Measures and EEC Interest Subsidy Scheme)

44. The charge to this subhead is made up as follows:—

	£
Farm Modernisation Scheme	37,005,915
Western Measures	13,889,292
EEC Interest Subsidy Scheme	3,760,265
	<hr/>
	£54,655,472
	<hr/>

The Farm Modernisation Scheme was introduced by the Minister for Agriculture in February 1974 in implementation of EEC Directive 72/159 on the modernisation of farms. The Western Measures include the Western Drainage Scheme which came into operation on 1 January 1979 under EEC Directive 78/628 and the programme for Western Development introduced in 1981 under Council Regulation 1820/80. The EEC Interest Subsidy Scheme was also introduced in 1981 under Council Decision 81/598.

By 31 December 1982, payments under the three headings totalled £272.4 million.

Part of the expenditure is recovered from the EEC and accounted for as appropriations in aid. At 31 December 1982 a total of £39 million had been recovered including £12 million received in the year under review.

For the purpose of determining the range and level of grants payable the Farm Modernisation Scheme defines three categories of farms *viz.*, commercial, development and other; the EEC contribution towards the cost of the scheme is provided only in respect of farms in the development category. A development farm is defined as one on which, *inter alia*, the earned income per labour unit is, in the opinion of the Minister for Agriculture, below a prescribed level but is capable of being raised to that level by implementing a farm development plan to be completed within a period of six years (eight years in the disadvantaged areas).

The scheme provides that the Minister may withdraw approval of aid in the event of any material change in the circumstances of the farm operator or of the farm business or in any other respect which would be in conflict with the terms or the spirit of the scheme and that, in such event, all or such portion of the aid given or to be given as the Minister may determine shall be reimbursed or withheld.

I asked the Accounting Officer for information on the number of development farmers who had entered the scheme in each year from its inception up to 31 December 1982, the number who had completed their development plans and achieved the required level of income per labour unit, the number who had withdrawn from the scheme without completing their plans and the amount of any grants recovered.

He informed me that up to 31 December 1982 some 27,000 development farmers had entered the scheme as follows:—

1974-79	19,394
1980	2,360
1981	2,393
1982	2,881
	<hr/>
	27,028

He stated that an accurate breakdown on a yearly basis of the 1974-79 statistics is not available because a cumulative figure for that period had to be established when it became apparent that the statistics received from local offices of An Chomhairle Oiliúna Talmháiochta (ACOT) were not being compiled on the same basis by all offices.

In regard to the number of farmers who had completed their development plans and achieved the required level of income per labour unit, the number who had withdrawn from the scheme and the amount of grants recovered the Accounting Officer stated that this information was being assembled by ACOT and would be made available when received. He informed me that ACOT do not as a matter of course check whether the required income per labour unit has been achieved at the end of each plan because, for technical reasons, this would be a very complicated and time consuming operation and not very meaningful from an advisory viewpoint. He also informed me that the question of whether a development farmer has achieved the physical targets set out in his plan is of more concern to advisers and that ACOT would provide information on the numbers who have done so together with data on limited surveys carried out showing the proportion who achieved the required income per labour unit.

Subhead M.3.—Market Intervention—Incidental Expenses

Subhead N.—Appropriations in Aid

45. The charge to subhead M.3. is made up as follows:—

						£
Handling, freezing and storage, etc.	...	...	...	...	...	7,566,323
Transport	...	...	...	...	...	77,319
Deboning allowances	...	...	...	...	...	3,656,778
Financial charges	...	...	...	...	...	12,169,815
						<hr/>
						£23,470,235

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.	...	...	...	...	...	6,671,087
Deboning allowances	...	...	...	...	...	4,370,150
Financial charges	...	...	...	...	...	5,226,312
						<hr/>
						£16,267,549

While the charge to subhead M.3. 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 1982 the total expenditure met by the Department exceeded the amount received from the EEC by £28,610,150. The corresponding figure at 31 December 1981 was £21,407,464.

Vote 40.—Labour

Subhead W.—Training and Employment of Young Persons including Youth Employment Agency (Grant-in-Aid)

46. Prior to 1982 provision for expenditure on the training and employment of young persons was included in the amounts provided in a number of votes as follows:—

VOTE

Labour	Subhead T.	Work Experience Programme
	Subhead J.1	AnCO-Administration and General Expenses (Grant-in-Aid)
	Subhead M.	Council for Education, Recruitment and Training of Hotel and Catering Workers (Cert)—Grant for Training
Education	Subhead G.5.	Grant-in-Aid Fund for Youth Employment
Environment	Subhead G.	Grants in respect of Environmental Works and Dangerous Places

The Youth Employment Agency Act, 1981 provides for the collection and payment to the Exchequer of a levy on incomes with effect from 6 April 1982, to defray the expenditure of the Youth Employment Agency set up under the Act and to meet such other expenditure in relation to the training and employment of young persons as determined by the Minister for Labour with the consent of the Minister for Finance. The Youth Employment Levy is collected by the Revenue Commissioners and, in the case of farmers not engaged in another trade or profession, by the Health Boards. The amount transferred to the Exchequer in 1982 was £38,154,000* all of which was collected by the Revenue Commissioners. The expected yield from the levy in the period April–December 1982 was £40 million and this sum together with £1 million to be received from the European Social Fund was provided under subhead W of the Vote for Labour to meet expenditure on the training and employment of young persons and to defray the expenses of the Youth Employment Agency. Expenditure formerly included in the votes referred to above was provided for in this subhead. The sum of £41 million was paid into a grant-in-aid fund,

*Includes £4 million in transit at 31 December 1982.

the account of which is appended to the appropriation account. The account shows the following payments:

£ 4,108,620	to the Department of Labour to finance the Work Experience Programme.
£19,300,000	to AnCO
£ 980,000	to CERT
£ 4,000,000	to the Department of the Environment
£ 2,300,000	to the Department of Education
£ 3,755,000	Grant-in-Aid to the Youth Employment Agency

The account showed an unexpended balance of £6,556,380 at 31 December 1982.

The accounts of the Youth Employment Agency are audited by me. One of the functions of the Agency is to co-ordinate and extend the schemes operated under the separate auspices of a number of State agencies. The Accounts for the year ended 31 December 1982 show that of the grant-in-aid of £3,755,000 received by it £3,190,000 was expended as follows:—

£1,250,000	to the Department of the Environment in addition to the sum of £4 million paid directly to that Department from the grant-in-aid fund
£1,000,000	to the Department of Education in addition to the sum of £2.3 million paid directly to that Department from the grant-in-aid fund.
£940,000	to the Department of Labour as a further contribution towards financing the Work Experience Programme in addition to the sum of £4,108,620 paid to that Department from the grant-in-aid fund.

The total amounts received by the Department of the Environment and the Department of Education, £5.25 million and £3.3 million respectively, were credited to suspense accounts against which expenditure totalling £1,434,422 and £1,807,479 incurred on the schemes formerly provided for under those votes was charged, leaving balances in the hands of these Departments at 31 December 1982 of £3,815,578 and £1,492,521 respectively.

47. The Work Experience Programme which was launched in September 1978 is aimed at providing unemployed persons under twenty-five years of age with experience in a working environment. Programmes are organised at local level by officers of the Department's National Manpower Service (NMS) who place young persons for six-month periods in firms which have arranged suitable programmes of employment. Firms participating in the programme pay weekly allowances of £30 (£20 up to 5 April 1982) to persons placed with them and submit periodic claims for reimbursement of allowances paid. These claims are authorised at local level by officers of the NMS who are responsible for monitoring the employment programmes and maintaining records locally. Each firm is required to show on it's

claims the names and addresses of all persons for whom it is claiming reimbursement. Total payments under the scheme in 1982 amounted to £5,048,620.

In the course of processing claims in March 1982 departmental headquarters staff noted that a number of firms operating in one area were using the same accommodation address on their reimbursement claims. Subsequent departmental investigation disclosed that the addresses of those for whom reimbursement was claimed were not shown on any of the claims nor could any addresses or places of business of the firms be established at the local NMS office for that area.

In the course of this investigation solicitors stating that they were acting on behalf of three of the firms made refunds of £8,560, £3,100 and £720, respectively, in August 1982. These amounts had been claimed by the firms and had been paid by the Department in the period September 1978 to March 1982. When making the refunds it was indicated that the firms had not complied with the terms of the Programme in that those claimed for were not registered with the NMS, were paid more than the weekly allowances prescribed under the programme and could have been employed in substitution for vacancies.

I sought the observations of the Accounting Officer as to the circumstances in which irregular payments were made and remained undetected for such a considerable period. I inquired regarding the procedures for the processing of claims and maintenance of local records and the action taken to prevent further irregularities.

I also sought information on the final outcome of the Department's investigation and I asked whether any further irregularities had come to light.

Vote 41.—Trade, Commerce and Tourism

Subhead H.—Córas Tráchtála (Grant-in-Aid)

48. Issues from grant-in-aid subheads are normally made by instalments over the year as needed by the grantee. Instalments of the grant-in-aid provided under this subhead to meet the administration and general expenses of Córas Tráchtála are paid on the basis of monthly requests made to the Department of Trade, Commerce and Tourism. At the end of August 1982 a total of £9,256,000 had been issued although expenditure for the period 1 January 1982 to 31 August 1982 amounted to only £6,699,000 with the result that Córas Tráchtála held surplus cash of more than £2 million. This surplus which had been accumulating over some months was not reflected in monthly returns of expenditure furnished to the Department from the beginning of 1982 and did not come to the Department's notice until September 1982 when the monthly return for July 1982 which was compiled on a revised basis was received. I have asked the Accounting Officer why grant instalments in excess of requirements were issued during 1982 and the measures taken to ensure that amounts issued are kept in line with requirements.

Vote 42.—Transport

Subhead N.—Regional/Local Airports

49. Reference was made in paragraph 46 of my previous report to an agreement entered into by the Minister for Transport to provide a grant for the construction of an airport by the Connaught Airport Development Company Limited, the grant to be £8 million or 100 per cent of the actual construction costs, whichever is the lesser.

During the year under review a total of £4,334,753 was paid to the company bringing accumulated payments at 31 December 1982 to £6,584,753, analysed as follows:—

	1981	1982	Total
	£	£	£
Recoupment of purchase cost of site	130,000	—	130,000
Earth Moving Contract	1,749,812	3,476,062	5,225,874
Laying of Runway	—	238,464	238,464
Professional Fees	—	402,048	402,048
Wages	—	71,753	71,753
Bank Interest	—	46,609	46,609
Pre-Agreement Expenditure ...	354,759	82,657	437,416
Sundry Expenses	15,429	17,160	32,589
	<hr/>	<hr/>	<hr/>
	£2,250,000	£4,334,753	£6,584,753

The expenditure of £238,464 on the laying of the runway was incurred on foot of a contract entered into by the company in August 1982 with the approval of the Minister for Transport. The final cost of this contract including professional fees and allowing for price variations is estimated at £2.8 million.

Miscellaneous Suspense Account

50. A contract in the sum of £27,865 (including VAT) was placed in July 1981 by the Department of Transport for the supply, delivery, installation and commissioning of a wind generator and ancillary equipment at Croughalough, Co. Donegal. The wind generator was intended for use as a standby power supply at Malin Head in connection with the provision of V.H.F. radio facilities and was also intended to provide the Department of Industry and Energy, which was ultimately meeting most of the cost, with first hand experience of supplying power to a remote station from a wind generator. The Department of Transport was notified in December 1981 that the equipment was ready for delivery but, as work on the installation site was not then complete, the equipment was transferred to nearby premises of the Office of Public Works. The agreement with the company provided for the payment of eighty-five per cent of the cost of the equipment on delivery and in January 1982 a payment of £18,948 excluding VAT was made on foot of an invoice for all of the equipment. The company went into voluntary liquidation on 4 May 1982 and on 26 May 1982 it

came to light that all the equipment shown on the invoice had not in fact been delivered, the estimated value of the equipment actually delivered being £15,026. I have inquired as to the circumstances in which payment was made in excess of the value of goods received and whether the equipment was inspected prior to payment.

I have also sought information regarding the cost of completing the work covered by the contract and whether a claim has been made in respect of the equipment paid for but not delivered.

Vote 43—Posts and Telegraphs

51. Reference was made in previous reports 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	
		1982	Total to 31st December, 1982	1982	Total to 31st December, 1982
		£	£	£	£
Board Fees and Salaries	A	87,887	225,158	72,825	159,329
Travel and Miscellaneous Expenses	B	254,132	499,039	70,638	129,264
Accommodation*	C	356,152	1,101,284	1,107	1,107
Repairs to Official Vehicle	E	—	—	178	178
Purchase of Vehicles	E and F	—	9,370	—	11,385
Consultants' Fees	K.2.	131,620	261,926	148,838	183,784
	£	829,791	2,096,777	293,586	485,047

*Receipts from the sub-letting of accommodation leased by the Department for occupation by An Bord Telecom amounted to £76,893 (£87,174 in 1981).

The Postal and Telecommunications Services Act, 1983, enacted in July 1983, provides for the setting up of the two companies.

Subhead C.—Accommodation and Building Charges

52. Reference was made in paragraph 47 of the Report for 1979 to the delay in occupying accommodation in a Dublin office block leased by the Department of Posts and Telegraphs at an annual rental of £277,000 with effect from October 1978. These premises did not become fully occupied until September 1981 and the total outgoings on rent, services and insurance up to the end of 1981 was approximately £1.3 million.

In paragraph 48 of my Report for 1981 I referred to expenditure amounting to £745,000 incurred up to December 1981 on rent, rates, fitting out, adaptation and furnishing of accommodation leased by the Department from January 1980 as a headquarters for An Bord Telecom in which only nine permanent staff members were accommodated by July, 1982.

The position regarding the leasing of accommodation by the Department of Posts and Telegraphs was further examined by my officers during 1982. The examination of a selection of cases indicated that some lengthy delays had occurred; for example, leased premises on which rents became payable in September 1981, October 1981 and January 1982 at £240,000, £237,000 and £758,800 per annum, respectively, were unoccupied at 31 December 1982, as were six other premises on which rents ranging from £14,500 to £143,500 per annum had been paid for periods ranging from nine months to three years.

In order to ascertain the full extent to which rent and other outgoings have been or are still being paid in respect of unoccupied buildings I sought information regarding all payments made in respect of premises leased before 31 December 1982 but remaining unoccupied or substantially unoccupied at that date and, in regard to premises occupied for the first time in 1982, the amounts paid for the period between the date of leasing and the date of occupation in each case.

53. It is the normal practice of the Department of Posts and Telegraphs, when entering into negotiations for the purchase of sites, to provide that the completion of legal formalities will be subject to planning permission being granted for any development proposed. In June 1979 the Department entered into an agreement to purchase for the sum of £153,750 a house and approximately nine acres of land at Roxboro, County Limerick which it intended to use as an area engineering headquarters, a training centre and a garage workshop, but when paying a deposit of £38,437 in August 1979 the normal condition regarding the granting of planning permission was not included in the agreement.

The condition was apparently omitted because Limerick Corporation had indicated in February 1979 that it would not have any objection to the use of the property for the purpose proposed. When so indicating the Corporation stated that responsibility for the proper planning and development of the site was a matter for Limerick County Council. Planning proposals were not, however, submitted to the Council by the Office of Public Works until after the agreement to purchase had been completed and when they were submitted the

Council suggested, in February 1980, that they should be deferred because a decision could not be given until a planning study was completed and problems relating to the servicing of the area were resolved. The Department, on the basis of the agreement already entered into, was obliged to complete the purchase and, as the vendor was pressing for execution of the contract, the balance of the purchase money, £115,313 was paid in April 1980.

When it became apparent that the Department would not be able to proceed immediately with the intended development of the site negotiations were entered into for the purchase of an alternative site for use as an area engineering headquarters and the purchase of this site was completed in October 1980 at a cost of £410,000.

As neither of the properties has, as yet, been developed I have inquired regarding the present proposals for their use and I have asked whether the results of the planning study relating to the property at Roxboro are yet available. I have also asked how much had been paid in respect of rates, security, fencing etc. in respect of both properties up to 31 December 1982.

Both of the properties referred to in the previous paragraphs were later transferred to Irish Telecommunications Investments Limited under sale and leaseback arrangements (see paragraph 55).

54. Reference was made in previous reports to professional fees and expenses totalling £1,287,150 incurred on the original design and planning work relating to thirty-two telephone building projects which had subsequently to be replanned due mainly to a changeover to digital equipment for which smaller buildings are required. As stated in a note to the 1982 Appropriation Account a further sum of £85,501 was paid in 1982 in respect of such fees and expenses. This comprised £28,900 for buildings referred to in the previous reports and £56,601 for five further buildings.

1,287,150
85,501
1,372,651

Telephone Capital—Advances from Irish Telecommunications Investments Limited

55. Reference was made in Paragraph 51 of my previous Report to the setting up by the Minister for Posts and Telegraphs of a company, Irish Telecommunications Investments Limited, to provide funds for telecommunications development and to the receipt by the Department of £92 million from that company in 1981 in respect of the transfer of assets to it by the Minister for Posts and Telegraphs. As shown in the 1982 Post Office Telegraphs (Telephonic System) Receipts and Payments Account which is appended to the Appropriation Account and which is certified by me, further sums amounting to £141 million were received from the company during the year in respect of assets transferred to it bringing the total amount of funds provided up to 31 December 1982 to £233 million.

Stores

56. A test examination of the store accounts was carried out and

subject to my observations in paragraph 57 the results were satisfactory. In addition to the engineering stores shown in Appendix II as valued at £46,020,449 at 31 December 1982, engineering stores to the value of £12,728 were held on behalf of other Government Departments. Stores, other than engineering stores, were valued at £6,377,102 including £2,890,397 in respect of stores held for other Government Departments.

Including works in progress at 31 December 1982 the expenditure on manufacturing jobs in the factory during the year amounted to £130,875, expenditure on repair work (other than repairs to mechanical transport) to £1,026,852 and expenditure on mechanical transport repairs to £119,727.

57. Reference was made in paragraph 42 of the 1980 Report to the suspension in November 1978 of the normal procedures for continuous stocktaking of Post Office stores. Reference was also made to the plans to expand and modernise the stores operation by the transfer of stores to new accommodation at Chapelizod and Clondalkin and by the introduction of a detailed computerised system for ordering, recording and issuing of engineering stores. A full stocktaking was to be carried out in conjunction with these developments.

I understand that the transfer to the new accommodation has not yet been completed, that the computerised system has not yet been introduced and that normal stocktaking procedures which were resumed in May 1981 were again suspended during the period October to December 1982.

Revenue

58. A test examination of the accounts of postal, telegraph and telephone services was carried out, and subject to my observations in paragraph 59, the results were satisfactory. The net yield of revenue for the years 1982 and 1981 is shown in the following statement:—

	1982	1981
	£	£
Postal Service	95,234,480	66,448,550
Telegraph Service	14,728,951	13,172,858
Telephone Service	240,611,374	200,554,421
	<hr/> £350,574,805 <hr/>	<hr/> £280,175,829 <hr/>

£350 million was paid into the Exchequer during 1982 leaving a debit balance of £1,246,604, at 31 December 1982 as compared with a debit balance of £1,821,409 at 31 December 1981.

Sums amounting to £367,022 due for telephone services and £28,339 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 1982 £25 million was due from telephone subscribers including an estimated £6.5 million in respect of overdue accounts for ceased or disconnected lines. The corresponding figures at 31 December 1981 were £25 million and £3.0 million.

59. Calls made from public telephones (coin boxes) are metered in the normal way at telephone exchanges.

The telephone accounting system provides for a comparison to be made between the cash receipts from each coin box and the metered charge for calls made and for the investigation of significant discrepancies i.e. those exceeding ten per cent.

In the course of audit it was noted that, while the discrepancies recorded showed both shortages and excesses of cash receipts, there was a net shortage of £1.3 million in 1981 and £1.9 million in 1982, the calls recorded for these years being £5.7 million and £7.6 million respectively against total receipts of £4.4 million and £5.7 million. This represents a shortage of twenty-three per cent in 1981 and twenty-five per cent in 1982. In 1977 and 1978 the shortage was approximately seven per cent. It was also noted that the 1981 discrepancies were not investigated and that investigation of 1982 discrepancies was being carried out only in some cases where the discrepancy exceeded twenty per cent. I have asked why the usual investigation of discrepancies exceeding ten per cent was not carried out in respect of 1981 and 1982, the reasons for the substantial increase in the rates of discrepancy for those years and whether any steps are being taken to secure an improvement.

Post Office Savings Bank

60. The accounts of the Post Office Savings Bank for the year ended 31 December 1982 were submitted to a test examination with satisfactory results. The examination of the 1981 accounts which had not been completed at the date of my previous report, has since been completed also with satisfactory results.

Figures for the operations of the Post Office Savings Bank for 1982 and 1981 are as follows:—

	1982	1981
	£m	£m
Interest Reserve (deficit) at 1 January	(0.4)	18.0
Interest accrued on securities standing to the credit of the Fund	63.8	55.9
	63.4	73.9

	£m		£m
<i>Deduct</i>			
Interest paid and credited to depositors	66.7		57.4
Management Expenses	7.5	74.2	9.2
			66.6
		(10.8)	7.3
Net Capital Gain (Loss) on sale of securities		5.1	(7.7)
Deficit on operations		£(5.7m)	£(0.4m)

The balance including interest due to depositors at 31 December 1982 was £567.5 million including £261.4 million due to the Trustee Savings Bank. The estimated market value of securities held at that date was £558.5 million.

Provision has been made in the Finance Act 1983 for the payment from the Exchequer to the Post Office Savings Bank Fund of the deficiency arising on the Funds operations in any year of account.

Vote 44.—Defence

Store Accounts

61. Stores and equipment used by the military, naval and air corps establishments are held at some four hundred and eighty centres. Periodic audits and inspections of the stores are carried out by an internal audit unit of the Department of Defence. An audit of store accounts consists of a detailed examination of the transactions recorded in the stores ledgers and of the supporting documentation while an inspection involves the physical examination of the stores with a test check of the physical stock against the records.

Following a review by the Department of the Public Service in 1976 it was recommended that the appropriate frequency for the audit of stores accounts should be one in four each year and that in addition fifty per cent of stores should be physically inspected annually.

It was noted in the course of audit that the recommended frequencies for these audits/inspections had not been attained in any year since 1976 and that by 1982 the frequency of stores audits had fallen to one in sixteen and the frequency of physical inspections to one in fourteen.

As regular audits/inspections of stores and records are essential to the maintenance of an effective internal control system I sought the observations of the Accounting Officer as to the adequacy of the level of audits/inspections being carried out, and I asked whether any action was contemplated in order to attain the recommended level of checks.

Vote 48.—Social Welfare

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

62. Reference was made in paragraph 41 of the 1977 Report to a test examination of the computerised system for paying disability benefit from which it appeared that internal control procedures were not adequate to prevent the creation of fictitious records through the introduction of unauthorised data into the system or to detect such irregularities if they occurred. At that time it was pointed out that, because of what appeared to be inadequate segregation of duties, it was not possible to ensure that the validity of data input to the computer would not be checked by the officer by whom it was entered. The Accounting Officer stated then that all transactions entered into the computer system were listed for checking against duly authorised claim dockets, that in no circumstances did the arrangements exclusively permit the officer entering the data to check the validity of entries made by him and that it was considered that adequate organisational and supervision arrangements existed to ensure the necessary measure of control required in the validation of all transactions. The Accounting Officer also stated that internal audit must be relied on to detect any attempt to insert fictitious records into the system.

In the year under review a number of serious irregularities involving the creation of fictitious records within the Department came to light as a result of disclosure by the officer concerned. The amount involved was approximately £3,400. It appears that fictitious claims unsupported by any documentation were input to the computer by the officer, the computer listing of transactions which had been input was approved by him for payment and this listing, when returned to the section for filing after payment had been made, was destroyed by him, thus leaving no means whereby the irregularity could be detected.

I have again sought the observations of the Accounting Officer as to why the system of checks and controls which his Department considered adequate following the 1977 audit failed to prevent these irregularities. I also asked whether any other similar cases had come to light and I inquired as to the nature and extent of internal audit checks being carried out on disability benefit payments in order to detect any irregularities involving the entry of fictitious data into the computer.

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

Subhead I.—Unemployment Assistance

63. Managers of local employment exchanges and offices of the Department of Social Welfare receive weekly imprests based on their estimates of social insurance and social assistance payments to be

made by them. Payments to beneficiaries are made in cash and vouchers and accounts sheets listing the payments made are sent weekly to headquarters by the local managers. The main categories of payment are unemployment assistance on which £90 million was expended in 1982 and charged to subhead I and unemployment and pay-related benefit on which £145 million was expended in 1982 and charged to the Social Insurance Fund which is audited by me. The latest account furnished to me for audit is that for the year ended 31 December 1980.

In order to control the level of imprests issued and to ensure that excessive amounts of cash are not retained locally Departmental regulations require that, after the weekly payments have been made, exchange and branch managers should not retain cash in excess of two per cent of their latest weekly imprests and should furnish an explanation in conjunction with any application for weekly imprests where the amount sought exceeds the corresponding payments in the previous week.

Serious irregularities involving very large cash defalcations have come to light at three exchanges (£60,000 in one case and estimated amounts of £9,000 and £4,500 respectively in the other two). The defalcations took place on a regular basis over periods of eleven to eighteen months during which time several improper transactions were entered on the weekly payment lists sent to the Department.

When the irregularities were detected investigations were carried out by headquarters staff. Information which came to light from these investigations suggests that had an adequate standard of internal control been in operation the irregularities might have been prevented or would have been detected at a much earlier stage. For instance, the returns from one local office contained many highly suspicious entries showing erasures and alterations of amounts paid and showing inordinately high amounts paid in individual cases; amounts of £748 and £732 were shown on the paysheets as paid to two individuals in one week whereas the actual payments were £48 and £32 respectively. The weekly imprest applications from the same office disclosed an increasing cash balance on hands throughout 1981. This occurred because the weekly imprest applied for had been overstated to cover shortfalls in cash, which at one stage had been as high as £15,000 or approximately fifty per cent of the weekly payments level.

In two other offices fictitious unemployment benefit claims had been created and paid and in one of these offices perpetration of the irregularities was facilitated because the officer involved checked his own work.

General inspections of exchanges by headquarters staff appear to have been limited to seven in 1981 and three in 1982.

I have sought the observations of the Accounting Officer.

64. The previous paragraph refers to the procedures whereby the cash balances to be held at local offices are required to be maintained at a level not exceeding two per cent of the imprest issued for the previous week. An examination of Departmental records by my officers indicated that these controls were not being implemented in

a number of employment exchanges. In one case the amount retained was as high as forty-six per cent of the weekly imprest and in another case was more than £80,000. In view of the failure to have inspections, including the verifications of cash balances, carried out by Departmental staff as referred to in the previous paragraph, I have sought the observations of the Accounting Officer.

65. Unemployment Assistance is paid, subject to a means test, to unemployed persons whose contribution records do not qualify them for unemployment benefit and is disbursed through the local employment exchanges or offices of the Department of Social Welfare and through post offices. Disability benefit is paid to persons who are incapable of work because of injury or illness and is paid through the Department's central computerised system.

Section 142 of the Social Welfare (Consolidation) Act 1981 provides that disability benefit and unemployment assistance may not be paid to a person in respect of the same period and, when claiming disability benefit, a claimant is required to declare whether he has been in receipt of unemployment assistance at any time during the previous six months.

A test examination of the records at a local employment exchange carried out by my officers in December 1982 brought to light a case in which a claimant for disability benefit who had, as required by the regulations, indicated in February 1982 that he had been in receipt of unemployment assistance in the previous six months was, nevertheless, paid both unemployment assistance and disability benefit from February 1982 onwards. I have inquired as to the circumstances in which the concurrent payments were made.

Payment of unemployment assistance was terminated in December 1982 and I have asked what action has been taken to recover the amount overpaid. I have also asked the Accounting Officer whether any similar cases have come to light as a result of any departmental checks since carried out.

As I was concerned lest the declaration by the claimant was being solely relied on by the Department to ensure that the payment of unemployment assistance ceases when disability benefit commences I inquired whether any other controls are in operation to prevent incorrect payments being made and to detect overpayments arising from errors or irregularities.

66. Under the Higher Education Authority Act, 1971, the accounts of the Higher Education Authority are subject to audit by me. In the course of audit of the accounts of the Authority I noted that, because of delays in construction, extra expenditure considerably in excess of the tender price had been incurred on a contract for the erection of a library/lecture theatre at University College, Cork which is being financed by grants from the Authority. Work commenced in January 1978 and the original completion date of the contract was August 1980 but a number of extensions granted by the architectural consultants extended this to February 1982. Of the total extension period granted fifty-six weeks was attributed to a shortage of carpenters in Cork in 1979 and 1980.

It appears from the records of the employment exchange and the National Manpower Service in Cork that a number of carpenters were registered as unemployed during 1979 and may, therefore, have been in receipt of unemployment benefit or unemployment assistance.

As entitlement to unemployment benefit and unemployment assistance is contingent on the claimants being available for suitable work if offered to them I have asked the Accounting Officer what steps are taken by his Department to establish the extent to which suitable work may be available for the categories of workers registered as unemployed, to inform such persons of the existence of suitable work and to verify that persons so informed are available for such work if offered to them.

Subhead H.—Children's Allowances

67. Children's Allowances books are issued on the basis of claims supported by the birth or baptismal certificates of all eligible children.

In the year under review it came to light that a person who had fraudulently submitted children's allowance claims under thirteen different names had received thirteen allowance books in respect of eighty-three children and had been paid £14,162 in the period June 1979 to June 1982.

It appears that the fraud was not detected as a result of any departmental checks carried out but that it came to light fortuitously when the Gardai in the course of another investigation discovered the allowance books in the possession of the person concerned.

I have sought information from the Accounting Officer as to how it was possible to obtain children's allowance books fraudulently and to receive payment over a considerable period without being detected. I inquired as to what controls are in operation to detect fraudulent claims of this nature and whether consideration needs to be given to revising such controls. I also inquired regarding the recovery of the amount overpaid in this case and I asked if any steps had been taken to establish whether any other fraudulent claims had been made.

Subhead I.—Unemployment Assistance

68. Section 136 of the Social Welfare (Consolidation) Act, 1981, provides that entitlement to unemployment assistance is subject to a means test and Section 147 of the Act provided that farmers in certain areas applying for assistance could opt for a notional method of assessment of means based on the rateable valuation of land.

A High Court decision of 30 July 1982 declared that some sections of the Valuation (Ireland) Act 1852 are unconstitutional and in November 1982 the Department of Social Welfare sought the advice of the Attorney General on the legality of the notional method of assessment of means of smallholders for unemployment assistance purposes. In January 1983, the Attorney General advised that this method was unlawful to the extent that it depended on the provisions of the Act which had been declared unconstitutional and that, pending

new legislation whereby all claims for unemployment assistance would be assessed on a factual basis or on some other notional method unrelated to rateable valuation, the notional method of assessment should be used as little as possible, and preferably not at all.

Section 13 of the Social Welfare Act, 1983, repealed Section 147 of the 1981 Act so that the notional method of calculation of means for unemployment assistance purposes was abolished except that, as an interim measure, smallholders whose means had been assessed on a notional basis would retain their entitlement to unemployment assistance until such time as their means could be re-assessed on a factual basis. This was to take place as soon as practicable but in any event not later than three years from the commencement date of the Act (24 March 1983).

I have sought information as to the number of smallholders receiving unemployment assistance based on notional assessments at 31 December 1982, the arrangements being made by the Department to assess all smallholders' means on a factual basis and when it is expected that these arrangements will be put into operation. I have also asked whether the Department has ceased to accept new claims made on the notional basis and I inquired as to the number of new claims from smallholders processed by the Department from August to December 1982 and the basis of assessment used in these cases.

Subhead K.—Miscellaneous Grants

69. Reference was made in previous Reports to the failure of the Committee on Pilot Schemes to Combat Poverty to furnish accounts for audit by me. The Committee ceased to function with effect from 31 December 1980 but accounts for the years 1979 and 1980 have not yet been furnished.

Social Insurance

70. I have been informed that one hundred and eighty-five 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 thirty-eight cases and that decrees in favour of the Minister for Social Welfare were obtained in all cases, the total amount of decrees being £16,348. A further fifty-one cases were disposed of when arrears totalling £37,953 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. The Revenue Commissioners are responsible for pursuing arrears arising after the introduction of that system.

71. I have been informed that recorded overpayments of benefits from the Social Insurance Fund during 1982 amounted to some £1,611,000 and of that sum the Department attributed £561,000 to fraud or suspected fraud by claimants. Sixty-eight individuals were prosecuted for irregularly obtaining or attempting to obtain benefits, and convictions were obtained in sixty-three cases. Overpayments of benefits from the fund outstanding at 31 December 1982 were of the order of £4,613,000 compared with £3,492,000 at 31 December 1981.

Overpayments of Social Assistance

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

	£
Overpayments not disposed of at 1st January, 1982 ...	1,769,860
Overpayments recorded for recovery in 1982	939,190
	<hr/>
	2,709,050
	<hr/>
<i>Less</i>	£
Sums recovered in cash	136,959
Sums withheld from current entitlements	155,159
Amounts written off as irrecoverable ...	229,468
Amounts charged to losses (subhead N)	54,942
	<hr/>
	576,528
	<hr/>
Overpayments not disposed of at 31st December, 1982	£2,132,522
	<hr/>

Twenty-four individuals were prosecuted for irregularly obtaining or attempting to obtain assistance. Convictions were secured in all cases. Of the £939,190 recorded for recovery in 1982 the Department attributed £763,307 to fraud or suspected fraud by claimants.

Vote 49.—Health

Subhead 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).

73. The Accounts of the Health Boards are audited by Local Government Auditors whose reports are made available to me. In his report dated 16 August 1982 on the audit of the accounts of the Eastern Health Board for the years 1979 and 1980 the Local Government Auditor drew attention to a number of accounting and control deficiencies as a result of which he was unable to satisfy himself as to

the accuracy, reliability and completeness of the Board's accounts and records and was unable to form an opinion as to the fairness of the results and financial position as presented by the accounts of the Board for the two years in question.

The Local Government Auditor stated that the Health Board was unable to provide him with vital substantive data and information which he required regarding its accounts and records, that there was a failure to explain and substantiate large numbers of significant accounting entries, adjustments to accounts and accounting and cost disparities, and that there was evidence of the existence of serious operational lapses and deficiencies in accounting, internal control and security. These related mainly to:—

- the control, operation and reconciliation of the Board's main bank accounts and the custody, issue and cancellations of cheques drawn on that account;

- the accounting for expenditure on supplementary welfare allowances;

- the vouching of claims under the Limited Eligibility (Refund of Cost of Drugs, Medicines and Appliances) Scheme in the operation of which the Board had apparently accepted a practice which presented opportunities for irregular manipulation of the scheme;

- the lack of data to explain significant differences between the Board's computer record of payroll deductions, the wages section record of such deductions and the amounts paid over to the bodies entitled to receive such deductions;

- significant overpayments to creditors and breakdowns in control procedures;

- the absence in both central and hospital pharmacies of stock accounting and control systems, independent stocktaking and stock checks as well as lack of formal procedures for monitoring and promoting economies in the use of drugs;

- inadequate internal audit procedures resulting in failure to review control systems.

While it was not possible for the Local Government Auditor to determine whether any exploitation of control shortcomings had occurred he considered that a degree of uncertainty existed in regard to the correctness of expenditure shown in the Boards accounts for the years 1979 and 1980.

As the Board's expenditure in those two years totalled approximately £192 million and was substantially financed by grants totalling approximately £182 million paid from the Vote for Health I asked the Accounting Officer what action is being taken by the Department of

Health to rectify the serious accounting, financial control and security deficiencies revealed in regard to the Board's operations.

In his reply the Accounting Officer stated that it had been established that the Local Government Auditor's certificates on the abstracts of accounts for the years under review did not imply that any misappropriation of public funds was suspected. The Health Board had made considerable progress in bringing reconciliation of its main bank account up to date where the problem had arisen from the volume of transactions (about 900,000 each year) and difficulties experienced by the Board in adjusting accounts in respect of cancelled, out-of-date and uncashed cheques. The position in July 1983 was that reconciliation of this account had been achieved as at 31 December 1982 and a special task force had been formed to bring reconciliation of the sixty-one local bank accounts up to date. He stated that the operational deficiencies in relation to the control of the Board's main bank account, the issue of cheques and the custody and control of cheque stationery had been dealt with satisfactorily by the Board and that the Department's professional accountant was keeping in close touch with the situation to ensure that progress in eliminating the accounting and control limitations referred to by the Local Government Auditor would be maintained.

He explained that the accounting structures of Health Boards in general had been subjected to considerable pressures in recent years arising from the increasing demands of expanding health services. The considerable increase in expenditure on health services had placed greater emphasis on monitoring and control arrangements and on the rapid production of information which was necessary to ensure that the services are provided at the lowest cost compatible with the maintenance of adequate standards. A number of Health Boards had engaged management consultants to advise on the measures necessary to strengthen their financial systems, and to assist the boards in implementing an agreed programme for improving existing systems.

The Accounting officer also informed me that a major systems project was in progress aimed at strengthening the key finance areas of the Eastern Health Board's operations. Consultants had been engaged in 1981 and implementation of their proposals which included the installation of new computerised systems covering general ledgers, budget reporting, purchasing and stores, etc. had commenced.

Subhead G.3.—Grants to Health Boards to meet the expenses of the General Medical Services (Payments) Board

74. The expenditure of the General Medical Services (Payments) Board is met mainly by grants paid to Health Boards from this subhead. The Board was established in order to centralise the administration and accounting arrangements for claims arising in connection with the provision of certain services under the Health Act, 1970. In particular the Board was charged with the responsibility of verifying the accuracy and reasonableness of claims for payments submitted by doctors and pharmacists providing such services. The accounts of the

Board are audited by Local Government Auditors whose reports are made available to me. In the latest available report dated 5 November 1981 on the audit of the accounts of the Board for the three years ended 31 December 1980, the Local Government Auditor expressed reservations regarding the effectiveness of the accounting and control procedures in operation. These reservations related to the examination and verification of claims, to internal audit procedures and to control and administration of advances to pharmacists.

The Local Government Auditor noted that a limited form of scrutiny of claims was being conducted by an investigation and statistics section of the Board's staff which was examining cases in which the levels of visiting, prescribing and dispensing were fifty per cent or more in excess of Health Board norms. He felt, however, that this tolerance was overgenerous and unduly limited the investigative exercise and in addition he considered that the manpower resources available for these investigations were not adequate to deal with the volume of monthly claims submitted.

He also noted that sums totalling more than £2 million had been advanced to pharmacists to enable them to maintain stocks of drugs and medicines required for the General Medical Service and that approximately 1,100 pharmacists had advances, the amounts provided in many cases being in excess of £7,000. In regard to control and administration of the advances, formal agreements which would secure the funds provided and ensure their repayment in due course had not been entered into when the advances were made.

Grants amounting to £130 million were paid from the vote in the three years under review towards expenditure of £132 million by the Board. I inquired as to the action taken by the Department to eliminate the control deficiencies referred to by the Local Government Auditor.

In his reply the Accounting Officer stated that the operation of the General Medical Service was under review by a working party and that it was proposed to consider the question of improvements in standards of accountability in the context of the working party's recommendations regarding methods of payment for services provided under the scheme. With regard to internal audit of recoupment claims, the Accounting Officer stated that the fifty per cent excess figure was used for reporting purposes but that other means of evaluation were also used and that the Board examined a range of detail available to it under a number of headings, including comparisons with local, regional and national statistics. Regarding the availability of manpower resources the Accounting Officer stated that major changes in the computer system had been undertaken and that new programmes which took account of the requirements of the evaluation process were coming on stream. When the change-over was completed the staffing level could be re-assessed.

Regarding advances to pharmacists the Accounting Officer stated that discussions were to be held regarding the system of paying these advances which would cover such matters as security of the advances and verification of the amounts held and he pointed out that while the advance payments were equivalent to one month's drug costs, pay-

ments for drugs dispensed by pharmacists were made two months in arrears so that the Board was not without protection.

Subhead K.—Building, Equipping and Furnishing of Hospitals and other Health Facilities

75. Under the Public Hospitals Act, 1933, the cost of hospital building was met mainly by grants from the Hospitals Trust Fund as determined by the Minister for Health.

Since 1964, however, due to the decline in the resources of the Hospitals Trust Fund an annual grant-in-aid to supplement the finances available to the fund for building purposes has been provided from this vote. The amount of the grant-in-aid increased from £1 million in 1964 to £37 million in 1981, during which time the contribution towards the cost of hospital building met from the fund's own resources had declined to £0.5 million.

Following a review of the practice of using the resources of the fund for hospital building purposes the Minister for Finance directed that all expenditure on hospital building from 1982 onwards be met from within the approved capital allocation of the Department of Health and charged to this subhead.

Hospitals Trust Fund moneys are now used to fund the current expenses of a number of research and advisory bodies.

Vote 50.—Industry and Energy

Subhead L.—State Support for Mining Operations

76. Reference was made in previous reports to loans totalling £7,607,013 made to Avoca Mines Limited in the period 1979 to 1981 which were to be secured by a charge over all the assets of the company. In the year under review further loans amounting to £2,301,836 were issued.

In July 1982 the Government decided that State support for the company should cease, that a receiver should be appointed by the Minister for Industry and Energy and that funds should be provided to the receiver to enable all debts due to the unsecured creditors to be paid.

The receiver who estimated that £450,000 would be realised from the sale of the company's assets was paid £2,825,000 from the vote to meet the net estimated expenses of the receivership including extra-statutory redundancy payments to be made to the workers in accordance with a further Government decision of 22 December 1982.

The total charge to State funds up to 31 December 1982 was therefore £12,733,849 comprising the £2,825,000 issued to the receiver and £9,908,849 in loans to the company. A statement attached to the Appropriation Account shows that interest of £3,051,996 was also due on the loans up to that date.

*Subhead Q.2.—Institute for Industrial Research and Standards—
Capital Expenditure (Grant-in-Aid)*

77. Capital expenditure incurred by the Institute for Industrial Research and Standards is met in full from the grant-in-aid provided under this subhead.

In October 1978 a contract in the sum of £2,875,000 for the erection of a new administration building was entered into by the Institute. Normal procedures which require that competitive tenders be sought for such works were not followed in this case but the contract, which was based on a bill of approximate quantities was treated as a variation on a 1974 contract with a construction company which was already carrying out other work for the Institute on the site of the proposed new building.

Although the cost of construction and fitting out of the building was estimated in 1978 at £3,321,000 the overall design of the building had not been finalised by May 1982 and the expected cost of completion had risen to £6,893,000 by September 1982. At 31 December 1982 a total of £4,974,000 had been issued from the vote to meet the cost of the project.

I inquired regarding the departmental procedures for monitoring progress and expenditure on the project, the reasons for the cost overrun, whether the building had been completed and occupied and whether the final cost of the project has been established.

Subhead CC.—Temporary ex-gratia payments to former Assembly Workers of Talbot (Ireland) Limited

78. Under an agreement dated 10 June 1981 between the Government, Talbot (Ireland) Ltd. and the Unions representing the company's assembly workers who were being declared redundant following the cessation of assembly work by the company, the workers were guaranteed the payment of the equivalent of their average pre-February 1981 take home pay from 17 April 1981 until such time as suitable employment was provided for them. Payments on foot of the Government's part of this commitment totalled £84,720 in 1981 and were met from the Employment Guarantee Fund.

Provision for the payments due in 1982 was made in the Vote for Industry and Energy and £458,147 was charged to the vote in respect of weekly payments made up to 3 December 1982. From that date weekly payments ceased in accordance with a settlement which provided for the discharge of all claims arising from the agreement.

This settlement provided *inter-alia* for

- (a) the payment to each of the workers of an all inclusive sum of £2,500, and
- (b) the refund of any supplementary welfare allowances which had been paid to them by the Eastern Health Board but subsequently recovered.

Payments on foot of the settlement totalled £234,605. The total cost of the arrangements was therefore £777,472.

Subhead DD—Irish National Petroleum Corporation Limited for purchase of shares in Irish Refining Company Limited and the operating, overhaul and refurbishing costs of Whitegate Refinery (Grant-in-Aid).

79. In May 1979 the Government decided that pending the establishment by statute of a national petroleum corporation an interim limited company should be created to engage in the supply and distribution of petroleum products and other related activities. The Irish National Petroleum Corporation Limited (INPC) was accordingly established in July 1979 as a limited liability company under the Companies Act, 1963, with an authorised share capital of £100.

In accordance with a Government decision of March 1982 the Minister for Industry and Energy and INPC entered into a contract with the shareholders of the Irish Refining Company Limited which owned Whitegate Refinery to purchase for £5.9 million all the shares of that company. The contract was completed on 2 April 1982 from which date INPC took full responsibility for the operating costs of the refinery. Provision was made by way of supplementary estimate for the issue of a repayable grant to INPC to finance the acquisition of the refinery and to meet ancillary costs. The £10 million issued from subhead DD of the vote in 1982 comprised—

	£ million
Purchase price of shares	5.9
Cost of repairs, maintenance and minimum refurbishment prior to start up (1 September 1982)	2.7
On-going operating costs from 2 April to 1 September 1982	1.4
	<hr/>
	£10.0
	<hr/>

Letters of Comfort

80. The State Guarantees Act, 1954, authorises the Minister for Finance to guarantee, up to prescribed limits, the borrowings of a number of bodies specified in that Act and to extend, by order, the number of bodies so specified and the amounts which may be guaranteed in each case. In addition, the legislation relating to certain State-sponsored bodies provides for State guarantees up to prescribed limits to be given in respect of their borrowings.

I have observed that in recent years some Departments have provided a number of statutory and non-statutory bodies (including bodies in the private sector) with “letters of comfort” in respect of their borrowings from commercial sources which cannot be covered by Ministerial guarantee either because there is no statutory authority to do so or because guarantees up to the statutorily authorised limits have already been given. A “letter of comfort” generally takes the form of a written assurance to a lending institution that it is the Minister’s intention that the body in question shall be kept in a

position to meet its financial obligations together with a commitment to approach the Oireachtas for any necessary legislative powers to honour this assurance. This procedure does not, however, provide for the authority of the Oireachtas to be sought for giving such an assurance and therefore apparently allows Departments to pledge the resources of the State without such authority. In the circumstances I have invited the observations of the Department of Finance on the matter. Two cases which came to notice during 1982 are referred to in the following paragraphs.

Subhead EE.—Irish Steel Limited—Repayment of Borrowings (Grant-in-Aid)

81. The Irish Steel Holdings Limited (Amendment) Act, 1979, increased from £6 million to £25 million the authorised share capital of Irish Steel Limited which could be taken up by the Minister for Finance and increased from £3 million to £60 million the limit on the company's borrowings which could be guaranteed by the Minister for Industry and Energy with the consent of the Minister for Finance. Section 9 of the Irish Steel Holdings Limited Act, 1960, provides that moneys required to be paid by the Minister for Industry and Energy on foot of guarantees shall be advanced out of the Central Fund.

By July 1981 the amount of share capital taken up and the amount of borrowings guaranteed had reached these authorised limits and, as the company still required further funds, short term loan facilities to the extent of £25 million were arranged by it with a number of commercial banks. As part of these arrangements the banks were provided with "letters of comfort" from the Minister for Industry and Energy. The loans were due for repayment with interest by 31 May 1982 and, to enable the company to meet its obligations, a sum of £25 million, provided by way of supplementary estimate voted by Dáil Éireann on 13 May 1982, was issued to the company from this subhead.

It appears, therefore, that the obligations arising from these "letters of comfort" have been met by giving State aid to the company in a manner not provided for under the legislation relating to the company. I have accordingly sought clarification as to the precise nature of the State's commitment on foot of such letters and I have asked whether they constitute guarantees within the meaning of Section 9 of the Irish Steel Holdings Limited Act, 1960.

I also inquired whether any other borrowings by the company had been supported by "letters of comfort".

Irish National Petroleum Corporation Limited

82. When the Irish National Petroleum Corporation Limited referred to in paragraph 79 was being established the Government stipulated that funds for the interim company should be provided by way of bank borrowings subject to State guarantee—the necessary

arrangements for this purpose to be made with the Minister for Finance. The statutorily authorised procedure for giving effect to such a decision is to extend the schedule to the State Guarantees Act, 1954, by means of a statutory order as provided for in Section 9 of that Act. No such order was made but a borrowing facility of US \$510 million was negotiated by the company with a number of banks which agreed to provide funds up to that amount on the basis of letters conveying the approval of the Minister for Industry and Energy and the consent of the Minister for Finance to the acceptance by the company of the loan facility. Departmental papers indicate that the company's indebtedness on foot of amounts drawn down under this facility reached a level of US \$110 million during 1982.

I have sought the Accounting Officer's observations on the nature of the State's commitment on foot of these letters and I have asked whether they constitute State guarantees of the company's borrowings in accordance with the Government decision. I have also inquired whether the requirements of the State Guarantees Act, 1954, apply to and should have been complied with in relation to the borrowings covered by them.

In addition I have inquired whether any further amounts were drawn down under the borrowing facility.

P.L. Mc DONNELL
Ard-Reachtairé Cuntas agus Ciste
(Comptroller and Auditor General)

29th July, 1983.

APPROPRIATION ACCOUNTS, 1982

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	122,000	—	122,000	120,029	—	120,029	1,971	—	—	—	1,971	—	—	1
2	HOUSES OF THE OIREACHTAS	8,118,000	14,000	8,104,000	7,909,664	12,889	7,896,775	208,336	—	—	1,111	207,225	200	415	2
3	DEPARTMENT OF THE TAOISEACH	7,723,500	64,500	7,659,000	7,300,737	88,375	7,212,362	422,763	—	23,875	—	446,638	—	—	3
4	CENTRAL STATISTICS OFFICE	5,443,000	128,000	5,315,000	5,329,469	146,523	5,182,946	113,531	—	18,523	—	132,054	—	—	4
5	AN CHOMHAIRLE EALAÍON	3,840,000	—	3,840,000	3,840,000	—	3,840,000	—	—	—	—	—	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE	16,660,000	87,000	16,573,000	15,913,375	93,074	15,820,301	746,625	—	6,074	—	752,699	—	—	6
7	COMPTROLLER AND AUDITOR GENERAL	949,000	152,000	797,000	923,423	148,754	774,669	25,577	—	—	3,246	22,331	—	—	7
8	OFFICE OF THE REVENUE COMMISSIONERS	68,749,600	7,555,600	61,194,000	68,195,071	7,677,755	60,517,316	554,529	—	122,155	—	676,684	—	—	8
9	PUBLIC WORKS AND BUILDINGS	103,791,000	13,500,000	90,291,000	98,553,909	11,696,944	86,856,965	5,237,091	—	—	1,803,056	3,434,035	—	572,220	9
10	STATE LABORATORY	992,000	24,000	968,000	978,940	24,511	954,429	13,060	—	511	—	13,571	—	—	10
11	SECRET SERVICE	125,000	—	125,000	108,198	—	108,198	16,802	—	—	—	16,802	—	—	11
12	OFFICE OF THE ATTORNEY GENERAL	3,082,000	45,000	3,037,000	3,005,344	57,105	2,948,239	76,656	—	12,105	—	88,761	—	—	12
13	OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS	744,000	10,000	734,000	732,864	18,287	714,577	11,136	—	8,287	—	19,423	—	—	13
14	MISCELLANEOUS EXPENSES	329,000	—	329,000	313,477	—	313,477	15,523	—	—	—	15,523	—	105,012	14
15	STATIONERY OFFICE	9,463,000	1,250,000	8,213,000	9,453,520	1,287,334	8,166,186	9,480	—	37,334	—	46,814	—	—	15
16	VALUATION AND ORDNANCE SURVEY	6,710,000	1,012,000	5,698,000	6,502,734	1,016,996	5,485,738	207,266	—	4,996	—	212,262	—	—	16
17	RATES ON GOVERNMENT PROPERTY	9,172,000	1,868,000	7,304,000	9,146,686	1,943,924	7,202,762	25,314	—	75,924	—	101,238	—	—	17
18	OFFICE OF THE MINISTER FOR THE PUBLIC SERVICE	7,769,000	1,268,000	6,501,000	7,406,320	1,367,760	6,038,560	362,680	—	99,760	—	462,440	—	—	18
19	CIVIL SERVICE COMMISSION	2,789,000	1,305,000	1,484,000	2,648,279	1,308,611	1,339,668	140,721	—	3,611	—	144,332	—	—	19
20	SUPERANNUATION AND RETIRED ALLOWANCES	38,059,000	5,027,000	33,032,000	36,455,655	5,568,486	30,887,169	1,603,345	—	541,486	—	2,144,831	—	—	20
21	AGRICULTURAL GRANTS	89,087,000	—	89,087,000	64,314,800	—	64,314,800	24,772,200	—	—	—	24,772,200	—	—	21
22	OFFICE OF THE MINISTER FOR JUSTICE	12,812,800	275,800	12,537,000	12,513,681	302,481	12,211,200	299,119	—	26,681	—	325,800	25,000	37,246	22
23	GARDA SÍOCHÁNA	179,490,800	2,227,800	177,263,000	175,989,043	2,367,002	173,622,041	3,501,757	—	139,202	—	3,640,959	—	—	23
24	PRISONS	43,570,000	299,000	43,271,000	42,657,667	231,190	42,426,477	912,333	—	—	67,810	844,523	—	—	24
25	COURTS	7,573,000	600,000	6,973,000	7,327,351	568,729	6,758,622	245,649	—	—	31,271	214,378	30,000	40,374	25
26	LAND REGISTRY AND REGISTRY OF DEEDS	5,253,000	—	5,253,000	4,833,943	—	4,833,943	419,057	—	—	—	419,057	†5,200,000	‡4,712,501	26
27	CHARITABLE DONATIONS AND BEQUESTS	92,110	110	92,000	88,261	398	87,863	3,849	—	288	—	4,137	—	—	27
28	ENVIRONMENT	488,019,010	18,913,000	469,106,010	479,906,387	18,079,590	461,826,797	8,112,623	—	—	833,410	7,279,213	—	—	28
29	OFFICE OF THE MINISTER FOR EDUCATION	61,009,500	486,500	60,523,000	58,193,407	635,736	57,557,671	2,816,093	—	149,236	—	2,965,329	—	—	29
30	PRIMARY EDUCATION	286,800,000	1,272,000	285,528,000	283,154,796	2,871,109	280,283,687	3,645,204	—	1,599,109	—	5,244,313	—	—	30
31	POST-PRIMARY EDUCATION	344,526,000	9,908,000	334,618,000	342,892,320	16,353,519	326,538,801	1,633,680	—	6,445,519	—	8,079,199	—	2,443,767	31
32	RESIDENTIAL HOMES AND SPECIAL SCHOOLS	4,173,200	17,200	4,156,000	3,904,677	22,280	3,882,397	268,523	—	5,080	—	273,603	—	—	32
33	HIGHER EDUCATION	90,339,610	1,600	90,338,010	89,788,936	1,002	89,787,934	550,674	—	—	598	550,076	—	—	33
34	NATIONAL GALLERY	597,250	250	597,000	545,968	384	545,584	51,282	—	134	—	51,416	—	—	34
35	FISHERIES	20,168,030	594,020	19,574,010	19,839,136	920,104	18,919,032	328,894	—	326,084	—	654,978	—	—	35
36	FORESTRY	43,335,250	8,548,240	34,787,010	40,482,137	10,103,577	30,378,560	2,853,113	—	1,555,337	—	4,408,450	—	—	36
37	ROINN NA GAELTACHTA	16,421,000	28,000	16,393,000	14,439,688	46,657	14,393,031	1,981,312	—	18,657	—	1,999,969	—	3,900	37
38	AGRICULTURE	355,509,010	79,428,000	276,081,010	314,195,607	62,553,144	251,642,463	41,313,403	—	—	16,874,856	24,438,547	—	97,733	38
39	LANDS	17,306,000	1,995,000	15,311,000	16,642,507	2,293,519	14,348,988	663,493	—	298,519	—	962,012	—	—	39
40	LABOUR	77,291,010	2,000,010	75,291,000	73,837,507	1,345,557	72,491,950	3,453,503	—	—	654,453	2,799,050	—	—	40
41	TRADE, COMMERCE AND TOURISM	96,945,010	2,763,010	94,182,000	87,184,686	2,917,070	84,267,616	9,760,324	—	154,060	—	9,914,384	—	—	41
42	TRANSPORT	128,328,510	9,854,510	118,474,000	126,446,110	17,927,158	108,518,952	1,882,400	—	8,072,648	—	9,955,048	—	—	42
43	POSTS AND TELEGRAPHS	613,494,000	268,577,000	344,917,000	587,723,608	248,275,601	339,448,007	25,770,392	—	—	20,301,399	5,468,993	28,250,000	26,167,957	43
44	DEFENCE	211,173,000	7,060,000	204,113,000	210,308,970	8,601,955	201,707,015	864,030	—	1,541,955	—	2,405,985	—	—	44
45	ARMY PENSIONS	31,927,410	816,410	31,111,000	30,643,840	1,069,729	29,574,111	1,283,570	—	253,319	—	1,536,889	—	350,701	45
46	FOREIGN AFFAIRS	16,227,000	2,650,000	13,577,000	15,889,481	2,708,134	13,181,347	337,519	—	58,134	—	395,653	—	—	46
47	INTERNATIONAL CO-OPERATION	15,745,000	—	15,745,000	15,088,276	—	15,088,276	656,724	—	—	—	656,724	—	10,014	47
48	SOCIAL WELFARE	961,964,400	27,102,400	934,862,000	959,949,317	26,786,590	933,162,727	2,015,083	—	—	315,810	1,699,273	—	—	48
49	HEALTH	940,514,000	85,500,000	855,014,000	937,658,832	85,735,078	851,923,754	2,855,168	—	235,078	—	3,090,246	—	—	49
50	INDUSTRY AND ENERGY	287,517,540	7,715,520	279,802,020	264,848,521	7,695,172	257,153,349	22,669,019	—	—	20,348	22,648,671	—	—	50
51	INCREASES IN REMUNERATION AND PENSIONS	193,000,000	—	193,000,000	145,121,800	—	145,121,800	47,878,200	—	—	—	47,878,200	—	—	51
TOTAL		£ 5,934,839,550	571,943,480	5,362,896,070	5,711,248,954	552,869,793	5,158,379,161	223,590,596	—	21,833,681	40,907,368		33,505,200	34,541,840	

†Land Registry Fees (stamps and cash).

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

TOTAL AMOUNT TO BE SURRENDERED £ 204,516,909

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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	£ 102,000	£ 97,889	£ 4,111	—
B.—Travelling and Incidental Expenses	6,200	5,521	679	—
C.—Post Office Services	13,800	16,619	—	2,819
TOTAL	£ 122,000	120,029	4,790	2,819

APPROPRIATION ACCOUNTS— PUBLIC SERVICES 1982

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £8,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.—It is difficult to estimate accurately expenditure under this subhead.
- C.—Expenditure on postal and telephone services was higher than anticipated.

EXTRA REMUNERATION

Five officers received allowances for higher duties.

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
21 Aibéán, 1983.

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-Réachtóir Cumas agus Cúig.

THE PRESIDENT'S ESTABLISHMENT

Vote 1

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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 ...	102,000	97,889	4,111	—
B.—Travelling and Incidental Expenses ...	6,200	5,521	679	—
C.—Post Office Services ...	13,800	16,619	—	2,819
TOTAL	£ 122,000	120,029	4,790	2,819

Surplus to be surrendered £1,971

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—In addition to the amount expended under this subhead, a sum of £8,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

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

C.—Expenditure on postal and telephone services was higher than anticipated.

EXTRA REMUNERATION

Five officers received allowances for higher duties.

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
21 Aibreán, 1983.

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, 1982, 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>	£2,404,000			
<i>Less Supplementary</i>	152,700			
	2,251,300	2,124,767	126,533	—
B.1.—Payment in respect of secretarial assistance for Comhaltai who are not office-holders				
<i>Original</i>	£412,000			
<i>Supplementary</i>	513,000			
	925,000	819,708	105,292	—
B.2.—Travelling Expenses of Comhaltai	546,000	442,558	103,442	—
SEANAD ÉIREANN				
C.—Salaries of holders of certain Appointed Offices and Allowances of Seanadóirí				
<i>Original</i>	£485,000			
<i>Less Supplementary</i>	5,000			
	480,000	465,588	14,412	—
D.1.—Payment in respect of secretarial assistance for Seanadóirí who are not office-holders	69,000	64,160	4,840	—
D.2.—Travelling Expenses of Seanadóirí	150,000	177,459	—	27,459
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas	1,566,000	1,629,222	—	63,222
F.1.—Post Office Services	584,990	732,862	—	147,872
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas				
<i>Original</i>	£67,000			
<i>Less Supplementary</i>	9,000			
	58,000	61,659	—	3,659

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.3.—Office Machinery and other Office Supplies				
<i>Original</i> £70,000				
<i>Supplementary</i> 130,000				
	200,000	160,845	39,155	—
F.4.—Expenses of Delegates to the Council of Europe	42,000	51,724	—	9,724
G.—Cumann Parlaiminteach na hÉireann — Inter-Parliamentary Activities (Grant-in-Aid)	40,000	29,500	10,500	—
H.—Expenses of the Restaurant (Grant-in-Aid)				
<i>Original</i> £150,000				
<i>Supplementary</i> 50,000				
	200,000	200,000	—	—
I.—Allowances to or in respect of certain Former Members of the Houses of the Oireachtas	18,000	12,484	5,516	—
J.—Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid)				
<i>Original</i> £665,000				
<i>Supplementary</i> 63,000				
	728,000	728,000	—	—
K.—Witnesses' Expenses	10	41	—	31
L.—Consultancy Services for Joint Committee on State Sponsored Bodies				
<i>Original</i> £70,000				
<i>Less Supplementary</i> 20,000				
	50,000	—	50,000	—
EUROPEAN ASSEMBLY				
M.—Allowances to the Irish Representatives in the Assembly of the European Communities				
<i>Original</i> £215,000				
<i>Less Supplementary</i> 5,300				
	209,700	209,087	613	—
GROSS TOTAL				
<i>Original</i> £7,554,000				
<i>Supplementary</i> 564,000				
£	8,118,000	7,909,664	460,303	251,967
			Surplus of Gross Estimate over Expenditure £208,336	

Vote 2

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
<i>Deduct—</i>	£	£		
N.—Appropriations in Aid	Estimated 14,000	Realised 12,889		Deficiency in Appropriations in Aid realised £1,111
NET TOTAL				
Original	£7,540,000			
Supplementary	564,000			
	£ 8,104,000	7,896,775		Net Surplus to be surrendered £207,225

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Receipts from sales of souvenir postcards of Leinster House ... £ 415

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving arose because of the dissolutions of the Dáil during 1982.
- B.1.—The saving was due to a delay in filling vacancies.
- B.2.—The saving was due to the dissolutions of the Dáil.
- D.1.—The saving was due to a delay in filling vacancies.
- D.2.—The excess was due to travel by Seanadóirí being greater than expected.
- E.—In addition to the amount expended under this subhead, a sum of £50,000 was received from the Vote for Increases in Remuneration and Pensions (No.51).
- F.1.—The excess was due to the receipt of a revised rental account for the new Leinster House PBX, installation of extra telephone lines and increased charges.
- F.2.—The excess was due to the unforeseen increase in expenses of the “mini-session” of the Council of Europe held in Ireland.
- F.3.—The saving was due to expenditure on office equipment being less than anticipated.
- F.4.—The excess was due to increases in air fares and the discharge of some items relating to the previous year for which accounts had not been received in that year.
- G.—The number of delegates attending Inter-Parliamentary Union conferences abroad was kept to a minimum resulting in a saving.
- I.—It is not possible to estimate accurately expenditure under this subhead.
- K.—The amount granted was a token provision only.
- L.—The Joint Committee was convened for only a short period and did not require consultancy services resulting in a saving.

APPROPRIATIONS IN AID

N.—Receipts were less than anticipated.

EXTRA REMUNERATION

One officer received the sum of £1,067 for performing higher duties and one officer received £1,866 for private secretary duties.

One officer received £436 in respect of duties as a delegate at meetings abroad.

Twenty-seven officers received *ex-gratia* payments ranging from £424 to £1,189 for extra attendance.

Twenty-three officers received sums ranging from £408 to £3,506 in respect of overtime.

The total expenditure on overtime during the year was £52,545.

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

E. RAYEL,
Accounting Officer.

HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY,
6th May, 1983.

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 3

DEPARTMENT OF THE TAOISEACH

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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 ...	1,573,000	1,536,302	36,698	—
A.2.—Consultancy Services	103,000	72,173	30,827	—
B.1.—Travelling and Incidental Expenses	120,000	182,581	—	62,581
B.2.—Office Machinery and other Office Supplies	48,000	47,975	25	—
C.—Post Office Services	71,000	81,348	—	10,348
D.—Information and Public Relations Services	6,500	5,614	886	—
E.—National Economic and Social Council (Grant-in-Aid)	316,000	316,000	—	—
F.—National Board for Science and Technology (Grant-in-Aid)	2,900,000	2,899,496	504	—
G.—International Organisations ...	756,000	670,779	85,221	—
H.—National Micro-Electronics Facility (Grant-in-Aid)	1,500,000	1,158,469	341,531	—
I.—National Concert Hall (Grant-in-Aid)	130,000	130,000	—	—
K.—Sectoral Development Committee				
<i>Original</i> Nil				
<i>Supplementary</i> £200,000				
	200,000	200,000	—	—
GROSS TOTAL				
<i>Original</i> £7,523,500				
<i>Supplementary</i> 200,000				
	£ 7,723,500	7,300,737	495,692	72,929
			Surplus of Gross Estimate over Expenditure £422,763	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £23,875	
J.—Appropriations in Aid	64,500	88,375		
NET TOTAL			Total Surplus to be surrendered £446,638	
<i>Original</i> £7,459,000				
<i>Supplementary</i> 200,000				
	£ 7,659,000	7,212,362		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—In addition to the amount expended under this subhead, a sum of £143,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

A.2.—Expenditure was less than anticipated due mainly to reduction in consultancy work commissioned.

B.1.—The excess was due mainly to expenses in respect of the visits to the United States by the Taoiseach being more than expected and to printing, design of publicity material and incidental costs being higher than expected.

C.—Expenditure on Post Office services was greater than anticipated.

D.—Expenditure on information and public relations activity was less than anticipated.

G.—Expenditure was less than anticipated due to non participation in certain projects undertaken by the European Space Agency.

H.—The saving was due to a delay in the setting up of the Dublin unit of the Micro-Electronic Facility and less than anticipated capital expenditure on the Cork unit.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recoupment of certain travelling expenses and subsistence allowances	12,000	18,602
2. Recoupment of salaries, etc., of officers on secondment	52,500	69,773
	<u>£64,500</u>	<u>£88,375</u>

1. EEC refunds were greater than expected.

2. Recoupment of salaries for 1981, of staff on loan to the National Board for Science and Technology was not received until 1982.

EXTRA REMUNERATION

Two officers received allowances of £1,475 and £1,559 respectively for duties as delegates at meetings abroad. One officer received £1,058 for special duties. Forty-one officers received sums ranging from £416 to £2,597 in respect of overtime.

The total expenditure on overtime was £47,195 and the total number of officers who received extra remuneration was one hundred and eighteen.

NOTES

In addition to the grants-in-aid issued from the Vote, extra amounts were issued from the Vote for Increases in Remuneration and Pensions (No. 51) as follows:—

	£
National Board for Science and Technology	117,300
National Concert Hall	5,000

Vote 3

The Account includes a sum of £2,920 for the purchase of gifts for presentation by former Taoisigh and also a sum of £5,377 in respect of officers on loan to other Departments without repayment. It does not include expenditure of £25,978 in respect of an officer on loan without repayment from an outside body.

Ex-gratia payments amounting to £41 were made to two officers for loss or damage to personal property in the course of official duties.

The Director and Deputy Director of the Government Information Services received *ex-gratia* payments of one month's salary each on termination of their contracts of employment with effect from 17 and 16 December. These sums amounted to £2,083 and £1,333 respectively (E.91/1/67). The Director further received an amount of £10,808 in respect of salary from 17 December to 16 May 1983 under the terms of his contract of employment.

P. Ó HUIGÍN, *Accounting Officer.*

DEPARTMENT OF THE TAOISEACH,
30th April, 1983.

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

Balance on 1st January, 1982	...	...	...	...	...	...	5,070
Receipts from the Employment guarantee Fund	...	...	...	...	...	...	133,611
							<u>138,681</u>
Payment on behalf of Sectoral Development Committee	...	...	...	...	...	...	<u>138,294</u>
Balance on 31st December, 1982	...	...	...	...	...	...	<u>387</u>

P. Ó HUIGÍN, *Accounting Officer.*

DEPARTMENT OF THE TAOISEACH,
30th April, 1983.

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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 ...	4,379,000	4,279,513	99,487	—
B.1.—Travelling and Incidental Expenses	168,000	181,647	—	13,647
B.2.—Office Machinery and other Office Supplies ...	164,000	136,574	27,426	—
C.—Post Office Services ...	373,000	379,191	—	6,191
D.—Collection of Statistics ...	359,000	352,544	6,456	—
GROSS TOTAL	£ 5,443,000	5,329,469	133,369	19,838
			Surplus of Gross Estimate over Expenditure £113,531	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised £18,523	
E.—Appropriations in Aid	128,000	146,523		
NET TOTAL	£ 5,315,000	5,182,946	Total Surplus to be surrendered £132,054	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—Expenditure on travel was higher than anticipated.
- B.2.—Saving was due to the postponement of the purchase of machines for the Printing Section.
- D.—In addition to the amount expended under this subhead, a sum of £16,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. European Economic Community Receipts	118,400	126,742
2. Miscellaneous	9,600	19,781
	£128,000	£146,523

1. The increase was due to payments being made by the EEC earlier than expected.
2. Receipts were higher than anticipated and included the unforeseen recoupment of the salary of an officer on loan.

Vote 4

EXTRA REMUNERATION

Three officers received allowances ranging from £439 to £747 in respect of duties as delegates at meetings abroad.

Thirty-three officers received allowances ranging from £424 to £2,003 for special and higher duties.

Twenty officers received sums varying from £404 to £1,460 for performance of overtime. The total expenditure on overtime was £31,718.

Two hundred and sixteen officers received a total of £9,601 for task work. One hundred and thirty of these officers also received overtime.

The total number of officers who received extra remuneration was four hundred and seventy-three.

NOTE

This Account includes expenditure of £5,979 in respect of one officer on loan, without repayment, to another Department.

THOMAS P. LINEHAN,
Accounting Officer.

CENTRAL STATISTICS OFFICE,
29th April, 1983.

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, 1982, 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) £	3,840,000	3,840,000	—	—

NOTE

In addition to the grant issued from the Vote, an extra amount of £242,000 was issued to An Chomhairle Ealaíon from the Vote for Increases in Remuneration and Pensions (No. 51).

P. Ó hUIGÍN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
15 Aibreán, 1983.

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

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

Vote 6

OFFICE OF THE MINISTER FOR FINANCE

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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 ...	5,005,000	4,632,708	372,292	—
A.2.—Consultancy Services ...	39,000	34,708	4,292	—
B.1.—Travelling and Incidental Expenses	303,000	332,285	—	29,285
B.2.—Office Machinery and other Office Supplies ...	187,000	215,930	—	28,930
C.—Post Office Services ...	2,716,000	2,766,514	—	50,514
D.—Management of Government Stocks	1,995,000	2,083,410	—	88,410
E.—Economic and Social Research Institute (Grant-in-Aid) ...	888,000	888,000	—	—
F.—National Savings Committee ...	94,000	108,744	—	14,744
G.—Grants for County Development Work ...	299,000	302,286	—	3,286
H.1.—Payment to Western Development Fund (Grant-in-Aid) ...	680,000	610,000	70,000	—
H.2.—Management Expenses of Loans Advanced from Western Development Fund ...	9,000	8,737	263	—
I.—Commission on Taxation ...	115,000	100,053	14,947	—
J.—Payment to Special Border Areas Programme Fund (Grant-in-Aid) ...	4,330,000	3,830,000	500,000	—
GROSS TOTAL	£ 16,660,000	15,913,375	961,794	215,169
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £746,625	
Deduct— K.—Appropriations in Aid	87,000	93,074	Surplus of Appropriations in Aid realised £6,074	
NET TOTAL	£ 16,573,000	15,820,301	Total Surplus to be surrendered £752,699	

Vote 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The savings were due to staff savings arising both from the operation of the embargo on public service recruitment and rationalisation within the Department. In addition to the amount expended under this subhead, a sum of £197,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- A.2.—The saving arose mainly because a consultancy service for which provision had been made did not take place.
- B.1.—The excess was due mainly to increased expenditure for training, cleaning and other miscellaneous items. The increase was partly offset by savings which arose on travel and official entertainment.
- B.2.—The excess was due mainly to increased expenditure on office machinery other than computer and photocopying equipment.
- F.—The excess was due mainly to underestimation of salary and other staff costs.
- H.1.—Following re-appraisal of expenditure in May, 1982 it was decided that a reduction in the provision was justified.
- I.—The saving arose mainly because of the non-recoupment of the salary of an officer on loan to the Commission during the year. In addition to the amount expended under this subhead a sum of £2,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- J.—Following re-appraisal of expenditure in May, 1982 it was decided that a reduction in the provision was justified.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recoupment of salaries, etc., of officers on secondment	35,000	35,785
2. Recoupment of certain travelling expenses and subsistence allowances from the EEC, etc.	52,000	54,447
3. Miscellaneous	—	2,842
	<u>£87,000</u>	<u>£93,074</u>

3. The surplus arose mainly because of increased miscellaneous appropriations other than recoupment of travel and salary expenses.

EXTRA REMUNERATION

Ten officers received allowances ranging from £442 to £2,230 in respect of duties as delegates at meetings abroad.

Eleven officers received sums varying from £408 to £3,175 for performance of higher duties and one officer received £1,373 for performance of additional duties.

Two officers received sums of £466 and £557, respectively, for computer programming duties.

Two officers received gratuities of £1,800 and £2,400 respectively for extra attendance.

One hundred and three officers received sums varying from £405 to £4,143 for performance of overtime.

The total expenditure on overtime was £148,421.

One principal officer received a payment of £1,200 for membership of the Legal Aid Board.

The total number of officers who received extra remuneration was three hundred and thirteen.

NOTES

In addition to the grant-in-aid issued from the vote, an extra amount of £95,000 was issued to the Economic and Social Research Institute from the Vote for Increases in Remuneration and Pensions (No. 51).

A sum of £12,187 was charged to subhead A.1 in respect of the salaries of the Secretaries of the Savings Committee. *Ex-gratia* payments totalling £341 were made to three officers in respect of damage or loss to personal property in the course of official duties.

This Account includes expenditure of £6,886 in respect of an officer on loan, without repayment, to the Institute of Public Administration. The account of another Vote includes expenditure of £4,588 in respect of an officer on loan without repayment to this office. A loss of £14 due to theft from petty cash was written off as irrecoverable. This account includes expenditure of £1,353 in respect of a claim by the Central Bank of Ireland for reimbursement of an outstanding debit on the Paymaster General — Unpaid Cheques Account (P.M.G. 50).

A Special Adviser to the Minister received an *ex-gratia* payment of £1,768 on termination of employment on 9 March, 1982.

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, 1982

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1982
National Savings Committee	1955-56	£ 870,482
Commission on Taxation	1980	233,891

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,

29th April, 1983.

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-Reachte Cuntas agus Ciste.

SPECIAL BORDER AREAS PROGRAMME FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1982.

Receipts:—	£	£
Balance at 1st January, 1982:		
Cash with Paymaster General	1,819,808	
Cash on hands in Departments	43,266	1,863,074
Grant-in-Aid (Subhead J)		3,830,000
		5,693,074
Payments:—		
Projects administered by Departments		2,966,955
Balance at 31st December, 1982:		
Cash with Paymaster General	2,455,768	
Cash on hands in Departments	270,351	2,726,119
		£5,693,074

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE

29th April, 1983.

SPECIAL BORDER AREAS PROGRAMME FUND

SCHEDULE OF PAYMENTS

Department	Balance at 1st January, 1982	Advanced to Departments	Grantee/Project	Payments by Departments	Balance at 31st December, 1982
O.P.W.	£ 32,306	£ 400,000	Glenveagh National Park	£ 345,085	£ 87,221
Industry and Energy	15,024	3,000	Killykeen Forest Park	3,000	—
Trade, Commerce and Tourism	—	75,000	IDA	74,920	15,104
Roinn na Gaeltachta	(-)4,064	1,358,000	Córas Tráchtála	250,000	—
		260,000	Bord Fáilte	1,108,000	—
			Udarás na Gaeltachta	39,114	7,482
			Burtonport/Arranmore Harbour Improvement	187,847	—
Transport	—	99,248	Accommodation grants	21,493	—
Environment	—	923,792	Sligo Airport	54,352	—
Taoiseach	—	20,000	CIE	44,896	—
Fisheries and Forestry	—	55,000	Road Improvements	802,800	120,992
			Amenities		
			Arts Council	20,000	—
			Killykeen Forest Park	15,448	39,552
Total	£43,266	£3,194,040		£2,966,955	£270,351

WESTERN DEVELOPMENT FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31st DECEMBER, 1982

Receipts			Payments		
		£			£
Balance at 1st January, 1982	...	8,435	Grants (see schedule)	...	638,002
Vote — Subhead H.1. (Grant-in-Aid)	...	610,000			
Grants refunded	...	30,699			
Principal repaid	...	7,710			
Interest	...	—	Balance at 31st December, 1982		18,842
		£656,844			£656,844

NOTES

- Two companies in respect of which repayable advances of £45,844 were outstanding at 31st December, 1982 are in receivership or liquidation.
- A sum of £2,469 representing interest due on foot of a repayable advance of £11,334 made to Dooley Artom Engineering Ltd. was written off as irrecoverable on the liquidation of the company.
- Connemarle Limited went into liquidation in January, 1977. The opinion of the liquidator was that none of the monies due to the Minister for Finance would be repaid and to prevent an accrual of notional interest, the loan was written off as irrecoverable in the Account of the Special Regional Development Fund for the year ended 31 December, 1977. There was however, a subsequent appreciation of the value of some of the assets of the company and a sum of £4,328 was repaid to the Minister for Finance. The liquidation of the company is now completed.
- No monies were received from the Employment Guarantee Fund in 1982 and no Employment Guarantee Fund monies were expended in 1982. The balance remaining is £43,762.

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE
29th April, 1983.

Vote 6

GRANTS

	£
Shannon Nurseries Ltd., Tuamgraney, Co. Clare	11,766
Killala Fishermen's Co-operative Society Ltd., Killala, Co. Mayo	6,000
Noel McEllin, Manulla, Castlebar, Co. Mayo	9,600
Peat Power Ltd., Westport, Co. Mayo	16,332
Castlerea Co-operative Livestock Market Ltd., Castlerea, Co. Roscommon	26,997
Glaslough Peat Products Annakitty, Glaslough, Co. Monaghan	12,729
Galway County Council (a)	7,828
Killala Community Enterprises Ltd., Killala, Co. Mayo	57,000
Noel McEntee & Sons Ltd., Arva, Co. Cavan	19,555
Sherkin Island, Outdoor Pursuits Centre Ltd., Sherkin Island, Co. Cork	48,015
Jet Press Ltd., Tralee, Co. Kerry	5,512
Mayo County Council (a) (b)	69,118
Silverhill Duckling Ltd., Emyvale, Co. Monaghan	58,540
Kilmactigue Turf Co-operative, Kilmactigue, Co. Sligo	7,133
North Connacht Farmers Co-operative Society Ltd., Tubbercurry, Co. Sligo	54,182
North Western Cattlebreeders Society Doonally House, Sligo	18,979
TOTAL	429,286
Miscellaneous small grants (under £5,000)	208,716
Total payments from Fund	638,002

Notes

- (a) Payments toward demountable factory buildings
(b) Payment towards Cluster Unit Project

REPAYABLE ADVANCES OUTSTANDING AT 31ST DECEMBER, 1982

Dooley-Artom Engineering Limited, Galway	1,516
Portumna Packers Co-operative Limited, Portumna, Co. Galway	8,500
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	83,041

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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 ...	884,000	861,914	22,086	—
B.—Travelling and Incidental Expenses ...	59,000	54,279	4,721	—
C.—Post Office Services ...	6,000	7,230	—	1,230
GROSS TOTAL	£ 949,000	923,423	26,807	1,230
			Surplus of Gross Estimate over Expenditure £25,577	
	Estimated	Realised		
Deduct— D.—Appropriations in Aid	152,000	148,754		Deficiency in Appropriations in Aid realised £3,246
NET TOTAL	£ 797,000	774,669		Net Surplus to be surrendered £22,331

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving was mainly due to unfilled vacancies and staff changes involving appointments at lower points on salary scales. In addition to the amount expended under this subhead, a sum of £50,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

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

C.—The excess was due to increased rates in Posts Office charges during the year.

EXTRA REMUNERATION

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

P. GRAHAM,
Accounting Officer.

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL,
8th March, 1983.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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 ...	55,494,000	54,963,582	530,418	—
A.2.—Consultancy Services	1,000	—	1,000	—
B.1.—Travelling and Incidental Expenses	2,873,350	2,892,436	—	19,086
B.2.—Office Machinery and other Office Supplies	3,532,240	3,203,029	329,211	—
C.—Post Office Services	5,506,500	5,597,914	—	91,414
D.—Machinery and Equipment for Security Printing and Stamping ...	678,700	648,786	29,914	—
E.—Motor Vehicles	369,300	443,022	—	73,722
F.—Law Charges, Fees and Rewards ...	275,000	415,268	—	140,268
G.—Compensation and Losses	10	13,586	—	13,576
H.—Subscriptions to International Organisations	19,500	17,448	2,052	—
GROSS TOTAL	£ 68,749,600	68,195,071	892,595	338,066
			Surplus of Gross Estimate over Expenditure £554,529	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
I.—Appropriations in Aid	7,555,600	7,677,755	£122,155	
NET TOTAL	£ 61,194,000	60,517,316	Total Surplus to be surrendered £676,684	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—In addition to the amount expended under this subhead, a sum of £4,372,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

B.2.—Saving was due mainly to the late installation and postponement of installation of computer equipment, to credits received from Honeywell and to expenditure on mailing equipment being less than anticipated. The saving was partly offset by excess expenditure incurred in connection with the purchase of electronic accounting machines and visual display units for the V.A.T. at Import Scheme and also by increased expenditure on photocopying equipment arising from the movement of staff to new offices, to increased volume and increased V.A.T. charges.

E.—Excess was due mainly to increased expenditure on new cars and vans ordered in 1981 but not delivered until 1982 and also to the increased costs of petrol, spares and repairs.

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 and on the payment of seizure awards. The excess was partly offset by reduced expenditure on costs against the Department and on Garda rewards and travelling expenses in connection with the detection of illicit distillation.

G.—Compensation totalling £12,978 was paid in eight cases in respect of accidents involving official cars. A loss of £602, due to a cash shortage, was charged to this subhead.

H.—Saving was due to the level of contributions to the Customs Co-operation Council and the International Bureau for the Publication of Customs Tariffs being less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for services relating to pay-related Social Insurance Scheme	5,470,000	5,470,000
2. Receipts for printing services relating to Social Insurance ...	144,000	144,000
3. Receipts for printing services relating to Post Office	651,500	732,700
4. Moneys received for special attendance of officers	570,000	386,911
5. Fines, forfeitures, law costs recovered	450,000	672,372
6. Proceeds of customs sales	85,000	65,023
7. Recoupment of certain travel costs from the EEC	75,000	66,982
8. Recoupment of salaries, etc. of officers on secondment ...	35,000	71,825
9. Payment received for collection of lighthouse dues	7,500	8,824
10. Bill of entry receipts	6,000	15,706
11. Receipts from sale of official cars	5,000	4,135
12. Statistical returns	5,000	4,830
13. Miscellaneous	51,600	34,447
	<u>£7,555,600</u>	<u>£7,677,755</u>

3. Increase due to additional volume of stamps printed commercially in 1981, the cost of which was recouped in 1982.

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, 8 and 9. Receipts are variable and cannot be closely estimated.

10. Receipts vary with demand.

11 and 13. Receipts are variable and cannot be closely estimated.

Vote 8

EXTRA REMUNERATION

Twenty-one members of the Customs and Excise staff received allowances varying from £1,139 to £655 while engaged on investigation duty.

Seven members of the Audit Branch received allowances of £1,032 while engaged on audit duty. One thousand, two hundred and ten members of the Customs and Excise Staff, one thousand, one hundred and nine members of the Taxes Staff, seven hundred and ten members of the General Service Staff and forty-nine members of the Stamping Branch Staff received amounts varying from £9,822 to £400 in respect of overtime, allowances and/or rewards for the detection of smuggling and other revenue evasions, etc.

The total amount paid in respect of overtime was £4,591,098 and the total number of staff engaged on overtime was four thousand, seven hundred and sixty-four.

One Assistant Solicitor received an allowance of £1,922 for performing higher duties. One Higher Executive Officer received an allowance of £677 for performing higher duties and one Clerical Assistant received an allowance of £552 for performing higher duties. Five Messengers received allowances varying from £469 to £439 for performing higher duties. Five Executive Officers received allowances varying from £1,976 to £1,404 for performing extra duties. Three Staff Officers received allowances varying from £454 to £401 for performing extra duties. Forty-one Clerical Officers received allowances varying from £1,612 to £528 for performing extra duties. Eleven Clerical Assistants received allowances varying from £1,468 to £581 for performing extra duties. Twenty-four members of the Industrial Staff in the Stamping Branch received allowances varying from £1,035 to £411 in respect of productivity and machine work.

NOTES

This Account includes expenditure of £20,953 in respect of staff on loan, without repayment, to other Departments; £22,851 in respect of staff on loan, without repayment, to the EEC; £12,813 in respect of staff on loan, without repayment, to the Institute of Public Administration and £12,480 in respect of staff on loan, without repayment, to the General Council Staff Panel. The account also includes *ex-gratia* payments amounting to £145 as compensation for personal property damaged in the course of employment (E.109/4/41), £87 in respect of medical expenses and £377 in respect of loss of earnings (E. 109/83/67).

P. McMAHON,
Accounting Officer.

OIFIG NA GCOIMISINEIRÍ IONCAIM,
21 Meitheamh, 1983.

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 Cúntas agus Ciste.

VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31ST DECEMBER 1982 WITHOUT REPAYMENT.

Number of Vote	Department/Office	Amount
		£
6 (Part)	Paymaster General's Office	473
22	Justice	1,690
28	Environment	396
29	Education	11,389
43	Posts and Telegraphs	1,896
44	Defence	556
49	Health	192
	TOTAL	£ 16,592

Vote 9

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Office of Public Works: Salaries, Wages and Allowances ...	10,044,000	9,472,802	571,198	—
A.2.—President's Household Staff: Wages and Allowances	46,000	45,304	696	—
A.3.—Consultancy Services	10,000	—	10,000	—
B.1.—Office of Public Works: Travelling and Incidental Expenses	1,423,000	1,463,459	—	40,459
B.2.—Office Machinery and other Office Supplies	85,000	98,838	—	13,838
C.—Post Office Services	410,000	450,897	—	40,897
D.—Purchase of Sites and Buildings ...	3,600,000	1,328,245	2,271,755	—
E.—New Works, Alterations and Additions	29,500,000	28,982,957	517,043	—
F.1.—Maintenance and Supplies ...	16,492,000	15,590,984	901,016	—
F.2.—Furniture, Fittings and Utensils ...	2,165,000	1,737,350	427,650	—
F.3.—Rents, Rates, etc.	14,000,000	14,654,941	—	654,941
F.4.—Fuel, Light, Water, Cleaning Materials, etc.	6,800,000	6,523,660	276,340	—
F.5.—Repair of Courthouses	590,000	315,884	274,116	—
F.6.—Works to the Kings Inns	300,000	—	300,000	—
G.1.—Arterial Drainage—Surveys ...	350,000	253,756	96,244	—
G.2.—Arterial Drainage—Construction Works	10,000,000	10,063,799	—	63,799
G.3.—Arterial Drainage—Maintenance	3,056,000	2,783,546	272,454	—
H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores	2,756,000	2,509,873	246,127	—
I.—Coast Protection	134,000	124,988	9,012	—
J.—National Monuments	2,030,000	2,152,626	—	122,626
GROSS TOTAL	£ 103,791,000	98,553,909	6,173,651	936,560
			Surplus of Gross Estimate over Expenditure £5,237,091	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £1,803,056	
K.—Appropriations in Aid	13,500,000	11,696,944	Net Surplus to be surrendered £3,434,035	
NET TOTAL	£ 90,291,000	86,856,965		

Vote 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The saving was due to unfilled vacancies. In addition to the amount expended under this subhead, a sum of £813,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- A.2.—In addition to the amount expended under this subhead, a sum of £5,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- A.3.—Studies for which provision was made did not take place.
- B.1.—Higher rates for travelling and subsistence than provided for in the Estimate applied from 1st January, 1982.
- B.2.—Requirements were somewhat greater than expected.
- C.—The cost of telephone services proved greater than expected.
- D.—Certain large purchases, for which provision had been made, did not mature in time. The payments in the year were as follows:—

	SERVICE	AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
DEPARTMENT OF FINANCE		£	
Sligo	: Cranmore Road, Sligo — site (purchase price)	12,000	S.102/6/26
Waterford	: Exchange St./High St., Waterford — premises (purchase price and costs)	1,123	S.102/6/26
REVENUE COMMISSIONERS			
Dublin	: Holbrook House, Holles St.— premises (purchase price of leasehold interest)	40,000	dated 21/6/82
Galway	: Hibernian House, Eyre Square — premises (balance — leasehold interest)	3,000	S.102/6/26
Louth	: Carrickarnon — site (balance of purchase price and costs)	11,211	S.211/78
Monaghan	: Clones — site and premises (purchase price)	45,000	S.102/6/26
COMMISSIONERS OF PUBLIC WORKS			
Clare	: Burren National Park — lands (purchase price)	57,250	S.102/4/77
	: Drumman East, Williamstown — land (deposit)	1,000	S.50/1/67
Donegal	: Glenveagh Estate — lands and premises (eighth instalment on lands; costs)	72,695	S.102/6/26 S.102/7/74
Galway	: Connemara National Park — lands (purchase price)	86,000	S.102/1/73
	: Kilconnel Abbey — access route (purchase price and costs)	594	S.102/6/26
	: Raheen, Athenry — site (purchase price)	70,000	S.102/6/26
Kilkenny	: Augustinian Priory, Kells — National Monument with way leaves (purchase price)	16,000	dated 29/11/78
Offaly	: Clonmacnoise — lands (purchase price)	26,300	S.50/1/67
Tipperary	: Carrick-on-Suir Castle — premises (balance of purchase price and legal costs)	1,357	S.200/2/42

DEPARTMENT OF JUSTICE
Garda Síochána—

Cork	: Ballinhassig — site (purchase price)	15,000	S.102/6/26
	: Fermoy — site (purchase price)	16,500	S.102/6/26
	: Mitchelstown — site (purchase price)	8,000	S.102/6/26
	: Togher — premises and site (purchase price)	65,000	S.102/6/26
Donegal	: Clonmany — premises (purchase price)	9,000	S.102/6/26
	: Malin — premises (purchase price)	25,000	S.102/6/26
Dublin	: Block 1, Harcourt Street — premises (leasehold interest, including fittings)	260,000	S.102/24/81
Galway	: Letterfrack — premises (balance of purchase price)	26,513	S.102/6/26
	: New Inn — site (purchase price)	4,000	S.102/6/26
	: Oranmore — site (balance of purchase price)	22,500	S.102/6/26
Kerry	: Castleisland — premises (deposit)	1,500	S.102/6/26
Limerick	: Adare — premises (balance of purchase price)	28,500	S.102/6/26
	: Foynes — site (balance of purchase price)	12,479	S.102/6/26
	: Cappamore — premises (deposit)	2,000	S.102/6/26
Longford	: Ballymahon — site (purchase price and costs)	14,807	S.102/6/26
Mayo	: Bangor Erris — premises (purchase price)	30,000	S.102/6/26
	: Swinford — site (purchase price)	39,500	S.102/6/26
Roscommon	: Rooskey — premises (purchase price)	30,000	S.102/6/26
Wicklow	: Ashford — site (balance of purchase price)	13,500	S.102/6/26
	: Tinahely — premises and site (purchase price)	45,000	S.102/6/26

DEPARTMENT OF AGRICULTURE

Cavan	: Keadew — site (deposit)	11,250	S.2/2/82
Cork	: 44 Wolfe Tone Street, Clonakilty — site (deposit)	1,950	S.102/6/26

DEPARTMENT OF FOREIGN AFFAIRS

Denmark	: Copenhagen — Chancery premises (costs)	1,669	S.2/9/62
Kenya	: Nairobi — Ambassador's Residence (costs)	694	S.2/2/79
	: Nairobi — First Secretary's Residence (costs)	603	S.2/2/79

DEPARTMENT OF SOCIAL WELFARE

Cork	: Waterford Street — site (deposit)	4,200	S.102/6/26
Donegal	: Letterkenney — site (purchase price)	51,000	S.2/4/82
Sligo	: Summerhill College — site at (balance of purchase price)	135,000	S.102/6/26

SUNDRY DEPARTMENTS

Dublin	: 290 Ballyfermot Road — (purchase of leasehold interest)	6,000	S.102/6/26
--------	--	-------	------------

MINOR TRANSACTIONS, BALANCES, ETC.

3,550 S.102/6/26

Vote 9

E.—Progress on some building projects was less than expected. Details of expenditure, Department by Department, are at pages 27 and 28.

F.1.—Maintenance work undertaken was less than had been provided for. In addition to the amount expended under this subhead, a sum of £687,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51). Details of expenditure, Department by Department, are at page 29.

F.2.—The cost of work undertaken was less than expected. In addition to the amount expended under this subhead, a sum of £92,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51). Details of expenditure, Department by Department, are at page 29. The value of stocks held at the Central Furniture Stores on 31st December, 1982, amounted to £90,000 approximately.

F.3.—Progress on clearing arrears of rents for embassies abroad, paid by the Department of Foreign Affairs in the first instance, was greater than expected. Details of expenditure, Department by Department, are at page 29.

F.4.—Requirements were less than expected. Details of expenditure, Department by Department, are at page 29.

F.5.—Requirements were less than expected.

F.6.—Expenditure was conditional on the passing of legislation which had not been passed by 31st December, 1982.

G.1.—The saving was due to the non-commencement of a survey for which provision had been made. In addition to the charge against the subhead, engineering stores were supplied and services rendered by plant and machinery to the value of £26,135.

G.2.—In addition to the charge against the subhead, there were Engineers' salaries and travelling expenses, engineering stores supplied and services rendered by plant and machinery to the following values:—

Catchment Drainage Schemes:

	£
Boyne	1,008,082
Maigue	666,688
Corrib/Mask/Robe	838,404
Boyle/Bonet	137,461

There were credits of £596 in respect of transfers of materials, etc. from the Carrigahorig Drainage Scheme.

G.3.—The amount of maintenance work carried out was less than had been provided for.

H.—Requirements for spare parts were less than expected. In addition to the amount expended under this subhead, a sum of £67,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51). The value of stocks held at the Central Engineering Workshops on 31st December, 1982, amounted to £900,000 approximately.

I.—Some payments for which provision had been made did not mature in 1982. In addition to the amount expended under this subhead, a sum of £5,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

J.—Additional expenditure was incurred on archaeological surveys as provided for by the Government in the 1982 Budget (S.102/2/82). In addition to the amount expended under this subhead, a sum of £187,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Rents (including receipts from lettings of sporting and fishing rights, etc.)	600,000	731,846
2. Charges at harbours, parks, etc.	1,100,000	1,102,945
3. Sales of property.	150,000	69,027

Vote 9

	Estimated	Realised
	£	£
4. Recoveries from the Department of Posts and Telegraphs for services carried out on repayment terms.	2,800,000	2,967,176
5. Recoveries from other Departments, etc., for services carried out on repayment terms.	1,500,000	2,709,392
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), etc.	4,370,000	2,608,547
7. Recoveries from EEC in connection with certain arterial drainage operations.	2,000,000	397,248
8. Fees, etc., in connection with the operation of the Local Loans Fund.	450,000	850,898
9. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.	230,000	259,865
10. Receipts from Funds of Suitors in respect of works to the Kings Inns.	300,000	—
	<u>£13,500,000</u>	<u>£11,696,944</u>

1. Partly from receipt of arrears and the effect of rent reviews.

3. Certain sales did not proceed as quickly as had been expected.

4. Expenditure on works and services for the Department of Posts and Telegraphs was higher than expected.

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

Department of Social Welfare £1,574,457; in respect of services rendered by Central Engineering Workshops and Stores £403,687; Agency Fees £280,846; College of Science £171,399; Kilkenny Design Workshops £56,345; in respect of miscellaneous stores issues £49,071; An Bord Pleanála £39,375; Department of Foreign Affairs (in respect of previous year's transactions) £37,326; in respect of Central Furniture Stores issues £32,583; Youth Employment Agency £10,920 and sundry £53,383.

6. Some anticipated receipts did not come to account in the year.

7. A revised programme for the relevant arterial drainage construction scheme was not approved by the EEC in time to allow for the advance payment for 1982 to be made by 31st December, 1982.

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:—

Hire of plant £76,400; sales of produce and surplus stores £73,954; work for others £30,363; sales of postcards, maps, photographs, etc., £10,509; in respect of electricity, gas, heating, etc., £11,189; compensation for damage £10,804; Electricity Supply Board £8,420; interest on joint deposit account £8,304; private telephone calls £4,968; Kilkenny Design Workshops, in respect of insurance at Nassau/Setanta £3,628; Council of Europe in respect of refunds of travelling expenses £1,821 and sundry £19,505.

10. Receipts were conditional on the passing of legislation which had not been passed by 31st December, 1982.

Vote 9

EXTRA REMUNERATION

One hundred and sixty officers received overtime payments totalling £68,509 which included sums ranging from £2,725 to £560 paid to five Executive Officers; sums of £641 and £419 paid to two Staff Officers; sums ranging from £1,076 to £442 paid to seven Clerical Officers; sums ranging from £711 to £484 paid to five Clerical Assistants; sums ranging from £1,429 to £426 paid to five Clerks of Works; a sum of £1,551 paid to the Works Manager (Central Building Maintenance Workshops); sums ranging from £2,341 to £787 paid to four Technical Assistants (Furniture Division); sums ranging from £5,771 to £962 paid to three Engineering Technicians; a sum of £1,758 paid to the Workshop Superintendent, Central Engineering Workshops; a sum of £2,097 paid to the Clerk-in-Charge, Central Engineering Workshops; a sum of £1,553 paid to the Progress Clerk, Central Engineering Workshops, and sums ranging from £1,655 to £404 paid to seven Messengers.

Also included were gratuities of £3,500 and £1,375 paid to two officers for extra attendance (E.109/65/70).

NOTES

1. This account includes expenditure of £61,497 in respect of staff lent, without repayment, to another Department.
2. A total of £14,253 in sums ranging from £4,008 to £8 was paid *ex-gratia* in twenty cases to contractors in respect of unforeseen increases in their contributions under the Social Welfare Acts (S.9/2/64).
3. Damage amounting to £566 was caused by road vehicles in five instances in the Phoenix Park (S.102/8/74 and S.59/2/53).
4. Losses by accidental fire not covered by insurance were as follows:—

	£
Earl Court, Adelaide Road, Dublin	300,000 (estimated)
Kilkenny Revenue Offices, Goal Road, Kilkenny	3,367
5. Expenditure totalling £12,012, approximately, was incurred in connection with research projects at State Parks (S.102/18/78 and S.43/6/32).
6. Six cases of malicious damage gave rise to losses amounting to £3,178 (S.200/9/45).
7. Sums totalling £11,370 were paid in settlement of three claims for personal injuries on State property and £511 was paid in respect of costs in one of the cases (S.102/5/57 and S.102/34/80).
8. Sums of £30,000, £11,000, £6,000, £10,000 and £17,000 were paid in final settlement of claims by employees for compensation for injuries received in the course of their work. In addition sums of £4,420, £4,276, £559, £1,579 and £1,195 were paid in respect of legal costs and a total of £134 was paid to medical practitioners for examination of employees who were claiming compensation. Sums of £3,801 and £5,850 were lodged in Court in cases where legal action was taken by employees. (E.112/6/81; E.112/2/82; E.112/3/82; E.112/4/82; E.112/14/82; E.112/16/82; E.112/7/82; E.112/22/82 and E.112/33/82).
9. Sums totalling £3,284 were paid in settlement of eight claims for loss of or damage to personal property arising from the activities of this Office (S.50/1/64).
10. The account includes payments totalling £11,100, approximately, in respect of the work of the National Committee for the International Hydrological Programme and payments totalling £2,300, approximately, in respect of the work of the National Committee for the International Commission on Irrigation and Drainage (S.74/14/64).
11. A total of £7,891 was paid, *ex-gratia*, on foot of twenty-two claims for damage, etc., caused by arterial drainage works. A payment of £550 was made in settlement of one case of accidental loss and damage (S.59/1/68 and S.102/7/49).
12. Losses of stores to a total value of £25,901 were written off at twenty-three work centres (S.59/2/53).
13. Losses by theft to an estimated value of £3,153 were written off (S.59/2/53).
14. Payments totalling £8,329 were made in fourteen cases of collisions between State vehicles and other vehicles; £266 was lodged in Court in one case (S.48/3/47).
15. An archaeological site containing .75 acres, with a right of way thereto, was acquired free of charge from the Department of Fisheries and Forestry (S.55/1/77). An inflatable boat with engine valued at £510 was transferred to the Ordnance Survey Office free of charge.
16. Services rendered, without repayment, amounted to £7,000 approximately (S.74/3/63).

Vote 9

17. The net expenditure during the year on Post Office buildings charged to Telephone Capital Account amounted to £26,657,742 which included a total of £38,252 paid, *ex-gratia*, in forty-eight cases in recoupment of unforeseen increases in contractors contributions under the Social Welfare Acts (S.9/2/64).

18. An amount of £572,220, which was received on foot of a bond following on a contractor's failure to complete a contract, was treated as an Extra Exchequer Receipt (S.213/9/82).

P. SCANLAN,
Oifigeach Cuntasaíochta.

OÍFIG NA NÓIBREACHA POIBLÍ,
26 Aibreán, 1983.

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, 1982

Service	Balance at 1st January, 1982	Receipts, 1982	Payments, 1982	Balance at 31st December, 1982
	£	£	£	£
Marine Works (Ireland) Act, 1902 — Maintenance Fund	(Dr) 11,074	855	975	(Dr) 11,194
Commissioners of Public Works in Ireland (Accept- ance of Trusteeship) Act, 1978 — Barretstown Castle Trust	(Dr) 27,097	—	7,304	(Dr) 34,401 (a)
Employment Guarantee Fund — Donegal and Kerry Surveys	(Cr) 4,937	49,650	54,586	(Cr) 1

(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.

P. SCANLAN,
Oifigeach Cuntasaíochta.

OÍFIG NA NÓIBREACHA POIBLÍ,
26 Aibreán, 1983.

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

<u>Departments, etc.</u>										<u>Vote</u>	<u>Expenditure</u>
										£	£
President ... ..	...	...	...	...	...	...	...	...	...	14,000	4,064
Oireachtas and European Assembly ... ..	...	...	...	...	...	...	...	...	...	751,000	649,518
Taoiseach ... ..	...	...	...	...	...	...	...	...	...	1,000	—
Finance ... ..	...	...	...	...	...	...	...	...	...	1,546,000	1,439,403
Revenue Commissioners ... ..	...	...	...	...	...	...	...	...	...	165,000	75,825

Vote 9

	Departments, etc.						Vote	Expenditure
							£	£
Office of Public Works	1,016,000	878,324
Public Service	33,000	47,597
Justice	2,629,000	3,258,665
Environment	450,000	534,354
Education	473,000	360,780
Fisheries and Forestry	11,000	2,083
Agriculture	507,000	712,424
Transport	50,000	129,012
Posts and Telegraphs	523,000	766,103
Defence	41,000	69,843
Foreign Affairs	1,250,000	989,458
Social Welfare	187,000	292,902
Sundry Departments, new buildings	13,825,000	12,156,612
Other buildings	5,146,000	5,862,290
Minor New Works not exceeding £20,000 each	800,000	619,940
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, 1982	77,000	133,760
							£29,500,000	£28,982,957

Vote 9

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

DEPARTMENTS, ETC.	F.1 Maintenance and Supplies		F.2 Furniture, Fittings and Utensils		F.3 Rents, Rates, etc.		F.4 Fuel, Light, Water, Cleaning Materials, etc.	
	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture
	£	£	£	£	£	£	£	£
President	330,000	344,575	50,000	22,825	—	—	115,000	110,172
Oireachtas and European Assembly	340,000	281,504	60,000	73,849	8,000	8,222	215,000	228,897
Taoiseach	230,000	223,584	40,000	27,901	450,000	364,611	130,000	112,646
Finance	750,000	759,159	120,000	71,679	450,000	483,056	370,000	358,070
Comptroller and Auditor General	5,000	335	1,000	295	50,000	4,900	1,000	—
Revenue Commissioners	1,400,000	1,288,648	240,000	116,223	3,600,000	3,281,220	885,000	863,175
Office of Public Works	5,980,000	4,755,830	75,000	53,571	850,000	883,226	540,000	501,559
Public Service	140,000	133,232	25,000	15,381	550,000	431,049	150,000	135,286
Justice	2,850,000	3,087,538	120,000	111,137	2,000,000	1,702,362	1,000,000	993,943
Environment	185,000	136,288	50,000	42,030	450,000	291,380	130,000	125,648
Education	700,000	746,319	70,000	78,239	500,000	491,583	460,000	432,601
Fisheries	40,000	27,389	15,000	7,476	62,000	71,785	90,000	92,225
Gaeltacht	20,000	10,902	15,000	5,528	50,000	39,524	30,000	34,755
Agriculture	800,000	569,845	110,000	68,502	600,000	603,691	900,000	682,050
Lands	120,000	106,767	30,000	6,686	50,000	21,944	135,000	112,806
Labour	120,000	127,981	50,000	38,287	350,000	384,268	135,000	132,809
Trade Com- merce and Tourism	150,000	116,174	50,000	44,925	400,000	332,515	134,000	99,296
Transport	100,000	124,967	30,000	14,869	110,000	122,747	155,000	138,846
Posts and Telegraphs	680,000	897,580	195,000	211,270	55,000	177,367	65,000	145,205
Defence	200,000	223,320	50,000	40,135	40,000	38,693	100,000	108,107
Foreign Affairs	700,000	900,177	290,000	292,530	1,800,000	3,406,746	300,000	431,670
Social Welfare	400,000	569,901	70,000	102,766	1,100,000	1,049,783	655,000	595,074
Health	142,000	109,431	20,000	15,988	220,000	216,434	60,000	57,595
Industry and Energy	60,000	42,706	15,000	11,384	255,000	247,835	45,000	31,225
Unallocated	50,000	6,832	374,000	263,874	—	—	—	—
TOTAL	£ 16,492,000	15,590,984	2,165,000	1,737,350	14,000,000	14,654,941	6,800,000	6,523,660

Vote 10

STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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 ...	668,000	642,333	25,667	—
B.—Travelling and Incidental Expenses ...	47,000	40,541	6,459	—
C.—Post Office Services ...	9,000	20,693	—	11,693
D.—Apparatus and Chemical Equipment	268,000	275,373	—	7,373
GROSS TOTAL	£ 992,000	978,940	32,126	19,066
			Surplus of Gross Estimate over Expenditure £13,060	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised	
E.—Appropriations of Aid	24,000	24,511	£511	
NET TOTAL	£ 968,000	954,429	Total Surplus to be surrendered £13,571	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Saving was due to the deferred transfer of the State Laboratory to Abbotstown partly offset by increased expenditure on office equipment.

C.—Excess was due to unforeseen arrears of postal charges.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for various analyses, examinations, tests, etc. ...	13,000	13,446
2. Recoupment of certain travelling expenses ...	11,000	11,065
	<u>£24,000</u>	<u>£24,511</u>

EXTRA REMUNERATION

Two officers received allowances of £464 and £737, in respect of duties as delegates at meetings abroad.

One Attendant received the sum of £563 in respect of overtime. The total expenditure on overtime was £1,190.

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

NOTES

This account includes expenditure of £14,401 in respect of staff on loan without repayment to the EEC.

Ex-gratia payments amounting to £27 were made to two officers in respect of loss and damage to personal property in the course of official duties (S.L. 100/80).

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
25 Aibreán, 1983.

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, 1982, 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	108,198	16,802	

Surplus to be surrendered £16,802

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
15 Aibreán, 1983.

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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 ...	£ 1,890,000	£ 1,886,662	£ 3,338	—
B.—Travelling and Incidental Expenses ...	84,000	76,762	7,238	—
C.—Post Office Services ...	60,000	65,676	—	5,676
D.—Fees to Counsel				
<i>Original</i> £270,000				
<i>Supplementary</i> 150,000	420,000	402,844	17,156	—
E.—General Law Expenses				
<i>Original</i> £245,000				
<i>Supplementary</i> 200,000	445,000	396,980	48,020	—
F.—Defence of Public Servants	7,000	420	6,580	—
G.—Law Reform Commission				
<i>Original</i> £163,000				
<i>Supplementary</i> 13,000	176,000	176,000	—	—
GROSS TOTAL				
<i>Original</i> £2,719,000				
<i>Supplementary</i> 363,000	£ 3,082,000	3,005,344	82,332	5,676
			Surplus of Gross Estimate over Expenditure £76,656	
Deduct—	Estimated	Realised		
H.—Appropriations in Aid				
<i>Original</i> £20,000				
<i>Supplementary</i> 25,000	45,000	57,105		Surplus of Appropriations in Aid realised £12,105
NET TOTAL				
<i>Original</i> £2,699,000				
<i>Supplementary</i> 338,000	£ 3,037,000	2,948,239		Total Surplus to be surrendered £88,761

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £152,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.—Expenditure on travel and office equipment was less than anticipated.
- C.—Expenditure on Post Office services was greater than expected.
- E.—The volume of claims for legal costs and other expenses in the latter part of the year was less than anticipated.
- F.—The provision is necessarily conjectural.

Vote 12

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Costs and Fees recovered by the Chief State Solicitor, etc.			
	<i>Original</i>	£18,000	
	<i>Supplementary</i>	25,000	
		43,000	55,105
2. Receipts from the Department of Posts and Telegraphs		2,000	2,000
	TOTAL		
	<i>Original</i>	£20,000	
	<i>Supplementary</i>	25,000	
		£45,000	£57,105

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

EXTRA REMUNERATION

Two officers received sums of £406 and £630 in respect of duties as delegates at meetings abroad. One officer received £1,239 for the performance of higher duties.

Thirteen officers received sums ranging from £431 to £1,528 in respect of overtime.

The total expenditure on overtime was £17,268.

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

NOTE

In addition to the grant issued from the vote, an extra amount of £11,000 was issued to the Law Reform Commission from the Vote for Increases in Remuneration and Pensions (No. 51).

D. QUIGLEY,
Accounting Officer.

OFFICE OF THE ATTORNEY GENERAL,
29th April, 1983.

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, 1982, 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 ...	199,000	196,306	2,694	—
B.—Travelling and Incidental Expenses ...	16,000	12,639	3,361	—
C.—Post Office Services ...	10,000	9,873	127	—
D.—Fees to Counsel ...	449,000	447,584	1,416	—
E.—General Law Expenses ...	10,000	13,738	—	3,738
F.—State Pathology ...	60,000	52,724	7,276	—
GROSS TOTAL	£ 744,000	732,864	14,874	3,738
			Surplus of Gross Estimate over Expenditure £11,136	
	Estimated	Realised	Surplus of Appropriations in Aid realised £8,287	
Deduct— G.—Appropriations in Aid	10,000	18,287	Total Surplus to be surrendered £19,423	
NET TOTAL	£ 734,000	714,577		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—In addition to the amount expended under this subhead a sum of £14,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

B.—Expenditure on legal books, travelling and office cleaning is difficult to estimate accurately.

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

F.—Saving was due to the postponement of the purchase of laboratory equipment for the State Pathologist.

APPROPRIATIONS IN AID

G.—The surplus was due to the receipt of fees received by the State Pathologist for post-mortems performed and costs awarded to the Director in criminal prosecutions in 1982 being greater than expected.

Vote 13

EXTRA REMUNERATION

The total expenditure on overtime was £228.

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

SIMON T. O'LEARY,
Accounting Officer.

Office of the Director of Public Prosecutions,
20 Aibreán, 1983.

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, 1982, compared with the sum granted, for certain Miscellaneous Expenses.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Property Values (Arbitrations and Appeals)				
<i>Original</i> £71,000				
<i>Less Supplementary</i> 9,000				
	62,000	62,258	—	258
B.—Centenarians' Bounty	2,000	2,050	—	50
C.—State Entertainment				
<i>Original</i> £220,000				
<i>Supplementary</i> 45,000				
	265,000	249,169	15,831	—
D.—Recoupment to the Central Bank of Ireland of payments to the liquidator of the Irish Trust Bank Ltd.				
<i>Original</i> £6,000				
<i>Less Supplementary</i> 6,000				
	—	—	—	—
TOTAL				
<i>Original</i> £299,000				
<i>Supplementary</i> 30,000				
	329,000	313,477	15,831	308

Surplus to be surrendered £15,523

EXTRA RECEIPT PAYABLE TO THE EXCHEQUER

Dividend from Liquidation of Irish Trust Bank Ltd. £105,012

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—The saving arose because a number of anticipated visits did not occur.

NOTE

Fees (stamps) amounting to £7,980 were paid to the Property Arbitrators during the year.

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
28th April, 1983.

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 15

STATIONERY OFFICE

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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 ...	1,213,000	1,164,332	48,668	—
A.2.—Consultancy Services	6,000	—	6,000	—
B.1.—Travelling and Incidental Expenses	100,000	98,193	1,807	—
B.2.—Office Machinery and other Office Supplies	450,000	280,949	169,051	—
C.—Post Office Services	134,000	149,132	—	15,132
D.—Printing and Binding	4,000,000	3,676,947	323,053	—
E.—Paper and Publications	3,560,000	4,083,967	—	523,967
GROSS TOTAL	£ 9,463,000	9,453,520	548,579	539,099
			Surplus of Gross Estimate over Expenditure £9,480	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> F.—Appropriations in Aid	1,250,000	1,287,334	£37,334	
NET TOTAL	£ 8,213,000	8,166,186	Total Surplus to be surrendered £46,814	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead a sum of £101,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- A.2.—Anticipated consultancy services did not materialise.
- B.2.—The saving is due to economies in and postponement of the purchase of office machines.
- C.—Expenditure on postage was greater than anticipated.
- D.—The saving is due mainly to a reduction in the volume of printing and binding.
- E.—The excess is due mainly to price and VAT increases and to procurement deferred from 1981.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of publications	370,000	357,621
2. Supplies and services provided on repayment	865,000	907,884
3. Miscellaneous receipts	15,000	21,829
	<u>£1,250,000</u>	<u>£1,287,334</u>

3. Recoupment of salaries, etc. of officers on loan to outside bodies realised more than expected.

VALUE OF STOCK IN HAND ON 31ST DECEMBER, 1982

	£
Paper	1,277,896
Miscellaneous	206,230
	<u>£1,484,126</u>

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

EXTRA REMUNERATION

One hundred and twelve officers received payment for working overtime; forty-four of these received amounts varying from £406 to £7,238.

The total expenditure on overtime was £71,127.

NOTES

Additional expenditure totalling £3,443 was incurred in five cases 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).

Free copies of official publications valued at £1,414 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,
27th April, 1983.

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.

Vote 16

VALUATION AND ORDNANCE SURVEY

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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 ...	£ 4,608,000	£ 4,417,295	£ 190,705	£ —
B.1.—Travelling and Incidental Expenses	1,085,000	1,076,716	8,284	—
B.2.—Office Machinery and other Office Supplies ...	12,700	6,154	6,546	—
C.—Post Office Services ...	60,800	69,561	—	8,761
D.—Stores ...	120,000	112,693	7,307	—
E.—Equipment ...	823,500	820,315	3,185	—
GROSS TOTAL	£ 6,710,000	6,502,734	216,027	8,761
			Surplus of Gross Estimate over Expenditure £207,266	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £4,996	
F.—Appropriations in Aid	1,012,000	1,016,996	Total Surplus to be surrendered £212,262	
NET TOTAL	£ 5,698,000	5,485,738		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to curtailment of staff numbers partly offset by general pay increase arising from the Public Service Agreement on pay for which provision had not been made. In addition to the amount expended under this subhead a sum of £250,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.2.—Saving due to a reduction in computer activity and to charges for the photocopying service and for other office machinery being less than anticipated.
- C.—Excess due to an increase in telephone charges and to the payment of additional rental charges not provided for.
- D.—Saving due to a reduction in the use of certain chemicals in printing and to non-payment, because of late delivery, of some accounts.

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	6,462
2. Fees payable pursuant to 23 Vict., c. 4 (sec. 9)	11,500	19,982
3. Miscellaneous	4,150	3,542

ORDNANCE SURVEY

4. Sales of Maps	£ 990,000	£ 987,010
5. Miscellaneous	55	—
	£1,012,000	£1,016,996

2. There was a considerable increase in demand for certified extracts from Valuation Office documents.

3. Receipts under this heading are of their nature speculative.

EXTRA REMUNERATION

An Assistant Superintendent, a Senior Cartographer and a Messenger received £593, £324 and £78 respectively for the performance of higher duties.

A total of one hundred and forty-two officers were paid overtime. Thirty-five officers received sums varying from £409 to £3,204. The total amount paid in respect of overtime was £58,014.

P. B. DUFFIN,
Accounting Officer.

VALUATION OFFICE,
26th April, 1983.

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.

APPENDIX

FACE VALUE OF MAPS SUPPLIED TO AND SPECIAL WORK DONE FOR OTHER GOVERNMENT DEPARTMENTS AND OFFICES DURING YEAR ENDED 31ST DECEMBER, 1982, WITHOUT REPAYMENT.

Vote No.	Departments, etc.	Face Value of Maps	Cost of Special Work	Total
		£	£	£
2	Houses of the Oireachtas and the European Assembly	—	48	48
4	Central Statistics Office	156	—	156
6	Office of the Minister for Finance	22	288	310
8	Office of the Revenue Commissioners	547	—	547
9	Public Works and Buildings	43,964	1,957	45,921
13	Office of the Director of Public Prosecutions	—	529	529
18	Office of the Minister for the Public Service	19	—	19
22	Office of the Minister for Justice	267	—	267
23	Garda Síochána	39,045	2,002	41,047
26	Land Registry and Registry of Deeds	11,521	7,751	19,272
28	Environment	1,719	123	1,842
29	Office of the Minister for Education	422	9,098	9,520
35	Fisheries	2,685	2,960	5,645
36	Forestry	52,239	1,140	53,379
37	Roinn na Gaeltachta	13	38	51
38	Agriculture	5,263	10	5,273
39	Lands	57,105	19	57,124
40	Labour	34	—	34
42	Transport	497	784	1,281
43	Posts and Telegraphs	17	69	86
44	Defence	34,919	13,631	48,550
46	Foreign Affairs	2	—	2
48	Social Welfare	42	29	71
49	Health	55	—	55
50	Industry and Energy	9,886	998	10,884
	TOTAL	£ 260,439	41,474	301,913

No maps were presented under copyright for year ended 31st December, 1982.

Vote 17

RATES ON GOVERNMENT PROPERTY

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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.	9,122,000	9,119,887	2,113	—
B.—Contributions towards Rates on premises occupied by Representatives of External Governments	50,000	26,799	23,201	—
GROSS TOTAL	£ 9,172,000	9,146,686	25,314	—
			Surplus of Gross Estimate over Expenditure £25,314	
	Estimated	Realised	Surplus of Appropriations in Aid realised £75,924	
Deduct—				
C.—Appropriations in Aid	1,868,000	1,943,924		
NET TOTAL	£ 7,304,000	7,202,762	Total Surplus to be surrendered £101,238	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Claims for refunds were low because of a reduction in the non-beneficial element of the County Borough of Dublin municipal rate which could not have been foreseen.

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))	217,100	216,128
2. Receipts from Post Office Savings Bank for premises occupied in connection therewith	23,100	23,081
3. Payment by local authorities for premises occupied by Local Accounts and Supply Staff, Department of the Environment (No. 14 of 1939 (sec. 17))	1,200	997
4. Receipts in respect of premises occupied by the Department of Posts and Telegraphs	1,626,600	1,703,718
TOTAL	£1,868,000	£1,943,924

3. It is difficult to forecast accurately receipts under this heading.
4. It is difficult to estimate accurately in advance the amounts to be refunded in respect of newly acquired properties.

P. B. DUFFIN,
Accounting Officer.

VALUATION OFFICE,
26th April, 1983.

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

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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 ...	4,699,000	4,632,169	66,831	—
A.2.—Consultancy Services ...	330,000	146,488	183,512	—
B.1.—Travelling and Incidental Expenses	425,000	334,991	90,009	—
B.2.—Office Machinery and other Office Supplies ...	97,000	85,639	11,361	—
C.—Post Office Services ...	179,000	194,335	—	15,335
D.—Central Data Processing Services ...	1,100,000	1,094,489	5,511	—
E.—Institute of Public Administration (Grant-in-Aid) ...	880,000	880,000	—	—
F.—Gaeleagras na Seirbhíse Poiblí ...	35,000	32,256	2,744	—
G.—Civil Service Arbitration Board ...	14,000	2,753	11,247	—
H.—Review Body on Remuneration in the Upper Ranges in the Public Sector	10,000	3,200	6,800	—
GROSS TOTAL	£ 7,769,000	7,406,320	378,015	15,335
			Surplus of Gross Estimate over Expenditure £362,680	
	Estimated	Realised	Surplus of Appropriations in Aid realised £99,760	
I.—Appropriations-in-Aid ...	1,268,000	1,367,760		
NET TOTAL	£ 6,501,000	6,038,560	Total Surplus to be surrendered £462,440	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Because of exceptional circumstances the number of consultancy assignments during 1982 was considerably less than expected.
- B.1.—More rigid control of travelling and subsistence expenses led to a greater saving in this area than had been expected. Moreover, certain additional services which had been envisaged did not come into operation during the year.
- B.2.—Expenditure on office equipment for new premises proved to be less than had been calculated.
- C.—The excess is largely due to the decision of the Department of Posts and Telegraphs to introduce a charge for certain telephone rentals.

Vote 18

F.—Tháinig laighdiú nach raibh coinne leis ar an méid uaireanta múinteoirachta páirt-aimsire toisc nach raibh an oiread sin státseirbhíshigh á scaoileadh saor do na ranganna Gaeilge.

G.—The saving arose because there were far fewer sittings of the Board than expected. It is always difficult to estimate with any degree of accuracy how many claims are likely to go to arbitration in any year.

H.—The saving arose because no major referrals were made to the Review Body during 1982.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs	9,000	9,379
2. Receipts from computer services rendered by Central Data Processing Services	1,200,000	1,300,440
3. Recoupment of salaries, etc., of officers on secondment	41,000	39,217
4. Recoupment of certain travelling and subsistence expenses from the EEC etc.	7,000	8,437
5. Miscellaneous	11,000	10,287
	<u>£1,268,000</u>	<u>£1,367,760</u>

2. The extra revenue arose from increased work provided on a repayment basis for health agencies and the Department of Social Welfare.

4. The surplus was due to the frequency of travel on EEC business being greater than expected.

5. The shortfall was due to a reduction in the numbers attending classes at night in Gaeleagras na Seirbhíse Poiblí.

EXTRA REMUNERATION

Fifty-two officers received allowances ranging from £443 to £1,287 for roster and programming duties. One officer received an allowance of £757 in respect of duties as a delegate at meetings abroad. One officer received a sum of £536 for performance of special duties. Ten officers received sums ranging from £610 to £1,415 for performance of higher duties. Forty-eight officers received sums ranging from £451 to £4,727 for overtime. The total expenditure on overtime was £77,628 and the total number of officers who received extra remuneration was one hundred and eighty-four.

NOTES

This account includes expenditure of £2,196 in respect of an officer on loan, without repayment, to an outside body.

An Administrative Officer on special leave without pay to follow a course of study at the European Institute for Advanced International Studies received £1,362 as a contribution towards expenses.

An Assistant Secretary received £1,170 in respect of extra work arising from his membership of the Legal Aid Board.

Ex-gratia payments amounting to £124 were made to seven officers in respect of damage to personal property in the course of official duties (E1/67/79).

In addition to the grant-in-aid issued from the vote, an extra amount of £157,000 was issued to the Institute of Public Administration from the Vote for Increases in Remuneration and Pensions (No. 51).

Vote 18

Total expenditure in respect of Commissions etc., on account of which payments were made in the year ended 31ST DECEMBER, 1982.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1982
Civil Service Arbitration Board	1950/51	£ 176,233
Review Body on Remuneration in the Upper Ranges in the Public Sector	1969/70	284,560

S. MAC GAMHNA,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
28 Aibreán, 1983.

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.

VALUE OF COMPUTER TIME RENDERED TO OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31st DECEMBER, 1982, WITHOUT REPAYMENT.

Number of Vote	Departments, etc.	Amount
		£
4	Central Statistics Office	71,091
6	Finance	96,501
7	Comptroller and Auditor General	194
9	Public Works and Buildings	3,690
15	Stationery Office	396
16	Valuation and Ordnance Survey	2,683
19	Civil Service Commission	7,785
22	Justice	165,864
28	Environment	70,866
29, 30 and 31	Office of the Minister for Education, Primary and Post-Primary Education	58,514
35	Fisheries	396
36	Forestry	40,252
38	Agriculture	56,745
39	Lands	1,629
40	Labour	16,240
41	Trade, Commerce and Tourism	1,577
42	Transport	3,004
44	Defence	64,036
46	Foreign Affairs	56,889
49	Health	3,855
50	Industry and Energy	1,629
		£723,836

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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 ...	1,547,000	1,497,782	49,218	—
A.2.—Examiners, etc.	295,000	234,727	60,273	—
B.1.—Travelling and Incidental Expenses	166,000	146,767	19,233	—
B.2.—Office Machinery and other Office Supplies	109,000	107,194	1,806	—
C.—Pos Office Services	331,000	325,768	5,232	—
D.—Examinations	341,000	336,041	4,959	—
GROSS TOTAL	£ 2,789,000	2,648,279	140,721	—
			Surplus of Gross Estimate over Expenditure £140,721	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £3,611	
E.—Appropriations in Aid	1,305,000	1,308,611		
NET TOTAL	£ 1,484,000	1,339,668	Total Surplus to be surrendered £144,332	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—The number of written competitions and Interview Boards held during the year was less than anticipated with a resulting saving on the amount of fees paid to examiners and chairpersons. As fewer appointments were also made a saving arose on the amount of medical fees paid for the examination of candidates.

B.1.—The saving arose as the volume of travelling and subsistence was less than estimated due to the fall-off in the number of Interview Boards held during the year.

Vote 19

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs	900,000	900,000
2. Receipts from County and County Borough Councils, Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))	405,000	408,485
3. Miscellaneous	—	126
	<u>£1,305,000</u>	<u>£1,308,611</u>

EXTRA REMUNERATION

Nine officers received sums varying from £448 to £1,751 for performance of overtime.

The total expenditure on overtime was £12,543.

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

NOTE

An *ex-gratia* payment of £40 was made to an officer in respect of damage to personal property in the course of official duties (C.S. 1/28/76).

SEÁN DE BUITLÉAR,
Accounting Officer.

CIVIL SERVICE COMMISSION,
19 Aibreán, 1983.

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.

SUPERANNUATION AND RETIRED ALLOWANCES Vote 20

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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 ...	19,830,000	19,221,002	608,998	—
B.—Payments under the Contributory Pensions Schemes for Widows and Children of Civil Servants, members of the Judiciary and Court Officers ...	2,792,000	2,813,279	—	21,279
C.— <i>Ex-gratia</i> pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	2,752,000	2,704,139	47,861	—
D.—Additional Allowances and Gratuities in respect of Established Officers and payments in respect of Transferred Service ...	8,240,000	7,690,536	549,464	—
E.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	40,000	31,472	8,528	—
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 ...	4,293,000	3,887,759	405,241	—
G.—Injury Grants and Medical Fees ...	62,000	58,831	3,169	—
H.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows ...	50,000	48,637	1,363	—
GROSS TOTAL	£ 38,059,000	36,455,655	1,624,624	21,279
			Surplus of Gross Estimate over Expenditure £1,603,345	
	Estimated	Realised	Surplus of Appropriations in Aid realised £541,486	
I.—Appropriations in Aid	5,027,000	5,568,486	Total Surplus to be surrendered £2,144,831	
NET TOTAL	£ 33,032,000	30,887,169		

Vote 20

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £983,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.—In addition to the amount expended under this subhead, a sum of £110,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- C.—In addition to the amount expended under this subhead, a sum of £103,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- D.—The procedure as regards payment of lump sums is that in the larger Departments which have delegated sanction the amount due is paid in the first instance from the Vote from which the salary has been paid and is recouped afterwards from Vote 20 on application by the Department or Office concerned. Estimates of the recoupment which will be required are provided by the Department or Office concerned to the Department of the Public Service. The amounts to be recouped from Vote 20 in respect of lump sums expected to become payable during 1982 proved to have been overestimated by various Departments. In addition to the amount expended under this subhead, a sum of £618,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- 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.—This is still a relatively new scheme by reference to other superannuation schemes. It dates only from 1979 and sufficient time has not yet elapsed to enable clear trends in the expected demands thereunder to be accurately predicted. In addition to the amount expended under this subhead, a sum of £276,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- G.—Injury Warrant claims, which are difficult to predict, were not as great as expected.
- H.—In addition to the amount expended under this subhead, a sum of £10,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

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)	44,000	34,616
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	32
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))	2,187,000	2,187,000
4. Receipts in respect of pension liability of staff on loan, etc. ...	120,000	82,941
5. Contributions to Widows' and Children's Pensions Schemes for Civil Servants and others	2,600,000	3,124,642
6. Repayment of Gratuities, etc.	600	2,300
7. Purchase of notional service	50,000	133,448
8. Miscellaneous	25,000	3,507
	<u>£5,027,000</u>	<u>£5,568,486</u>

1. A recoupment expected in December 1982 was not received in time to be credited in the year of account.
2. The arrangements for the payment of contributions of this nature are still under review, with the object of simplifying procedures. Pending completion of this review claims for transfers of contributions are being held in abeyance by local authorities.
4. and 6. The number of officers is relatively few and can vary unpredictably from year to year. It is, therefore, difficult to estimate receipts accurately.
5. This was the first full year for contribution following the admission of women to membership of the contributory widows' and children's pension scheme. Receipts were higher than expected.
7. This is another relatively new arrangement which has operated only from 1979. It is still difficult to estimate with any degree of accuracy how many people will avail themselves of this facility.
8. Refunds of contributions under the Transfer Scheme were less than expected. The numbers involved are small.

EXTRA REMUNERATION

Thirty-four pensioners received from public funds sums ranging from £464 to £19,017 as remuneration for services rendered.

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

S. MACGAMHNA,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
28 Aibreán, 1983.

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 21

AGRICULTURAL GRANTS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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	84,597,000	56,894,325	27,702,675	—
B.—Supplementary Allowance	4,490,000	7,420,475	—	2,930,475
TOTAL	£ 89,087,000	64,314,800	27,702,675	2,930,475

Surplus to be surrendered £24,772,200

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

A. and B.—The saving on subhead A and the excess on subhead B arose because when the Estimates were being prepared an accurate allocation between Primary and Supplementary Allowances was not possible as details of the scheme of rates relief on land for 1982 had not then been finalised.

NOTE

Issues from this vote were discontinued after the High Court, in the case of Brennan and others versus the Attorney General and Wexford County Council, had ruled that the provisions of the Rates on Agricultural Land (Relief) Acts 1939 to 1980 were invalid having regard to the provisions of the Constitution. The final quarterly issue from the vote had at that time not been made, resulting in the surrender of £24,772,200.

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
29 Aibreán, 1983.

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

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1982, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Justice, and of certain other services administered by that Office, and of the Public Record Office, and of the Keeper of State Papers and for the purchase of historical documents, etc., and for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £5,951,000				
<i>Less Supplementary</i> 156,000				
	5,795,000	5,716,357	78,643	—
A.2.—Consultancy Services				
<i>Original</i> £24,000				
<i>Supplementary</i> 1,000				
	25,000	24,500	500	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £605,000				
<i>Supplementary</i> 344,000				
	949,000	882,441	66,559	—
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £100,000				
<i>Supplementary</i> 20,000				
	120,000	118,352	1,648	—
C.—Post Office Services				
<i>Original</i> £558,000				
<i>Supplementary</i> 10,000				
	568,000	554,687	13,313	—
D.—Payments to the Incorporated Council of Law Reporting for Ireland				
<i>Original</i> £42,000				
<i>Less Supplementary</i> 10,000				
	32,000	32,000	—	—
E.—Commissions and Special Inquiries ...	25,000	20,649	4,351	—
F.1.—Legal Aid—Criminal ...	1,250,000	1,177,950	72,050	—
F.2.—Legal Aid Board (Grant-in-Aid)				
<i>Original</i> £1,400,000				
<i>Less Supplementary</i> 190,000				
	1,210,000	1,198,200	11,800	—
G.—Grant to Coolock Community Law Centre				
<i>Original</i> £22,000				
<i>Supplementary</i> 16,800				
	38,800	38,800	—	—

Vote 22

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Compensation for Personal Injuries Criminally Inflicted				
<i>Original</i> £1,800,000				
<i>Supplementary</i> 850,000				
	2,650,000	2,599,745	50,255	—
I.—Grants to Adoption Societies ...	150,000	150,000	—	—
GROSS TOTAL				
<i>Original</i> £11,927,000				
<i>Supplementary</i> 885,800				
	£ 12,812,800	12,513,681	299,119	—
			Surplus of Gross Estimate over Expenditure £299,119	
Deduct—	Estimated	Realised		
J.—Appropriations in Aid				
<i>Original</i> £347,000				
<i>Less Supplementary</i> 71,200				
	275,800	302,481		
			Surplus of Appropriations in Aid realised £26,681	
NET TOTAL				
<i>Original</i> £11,580,000				
<i>Supplementary</i> 957,000				
	£ 12,537,000	12,211,200		
			Total Surplus to be surrendered £325,800	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Fees for Nationality and Citizenship Certificates (No. 26 of 1956) ...	18,000	24,249
Public Record Office Fees ...	7,000	12,997

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £495,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.1.—It is difficult to estimate accurately expenditure under this subhead.
- E.—This expenditure is made up of fees paid to members of the Criminal Injuries Compensation Tribunal based on the volume of cases dealt with by them and it is therefore difficult to estimate the expenditure accurately.
- F.1.—Factors outside the Department's control gave rise to delays in the payment of claims and this resulted in savings on the subhead.

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Film Censorship fees (cash)				
	<i>Original</i>	£48,000		
	<i>Less Supplementary</i>	12,000		
			36,000	40,960
2. Recoupment of salaries, etc. of officers on secondment				
	<i>Original</i>	£284,000		
	<i>Less Supplementary</i>	60,000		
			224,000	223,790
3. Miscellaneous				
	<i>Original</i>	£15,000		
	<i>Supplementary</i>	800		
			15,800	37,731
	TOTAL			
	<i>Original</i>	£347,000		
	<i>Less Supplementary</i>	71,200		
			£275,800	£302,481

1 and 3. Receipts from Film Censorship Fees and Miscellaneous items were greater than anticipated. It is difficult to estimate accurately the level of receipts under these headings.

EXTRA REMUNERATION

Seventy-five officers received overtime payments in excess of £400, with amounts paid varying between £402 and £4,153. Overtime was paid to two hundred and nineteen officers in all at a total cost of £105,762.

An Assistant Secretary received a fee of £1,200 as a member of the Legal Aid Board.

NOTES

Nine *ex-gratia* payments, totalling £4,503, were made to counsel whose assignment in a number of criminal cases was outside the scope of the Free Legal Aid Regulations, 1965-1982 (S.332/3/75; S.13/8/80 and S.13/9/80).

An *ex-gratia* payment of £514 was made in compensation for expenses incurred by a foreign national who was required to leave the State on foot of a decision which was subsequently reversed (S.13/35/81).

An *ex-gratia* payment of £25 was made to an officer for 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, 1982

Commission or Special Inquiry	Year of Appointment	Total expenditure to 31st December, 1982
		£
Criminal Injuries Compensation Tribunal ...	1974	75,396

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
28th April, 1983.

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, 1982, 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 ...	£ 135,960,000	£ 133,288,931	£ 2,671,069	£ —
B.1.—Travelling and Incidental Expenses	7,500,000	7,201,831	298,169	—
B.2.—Office Machinery and other Office Supplies ...	1,150,000	944,523	205,477	—
C.—Post Office Services ...	3,077,000	3,429,205	—	352,205
D.—Clothing and Accessories ...	1,100,000	814,769	285,231	—
E.—Station Services ...	1,380,000	1,151,478	228,522	—
F.—St. Paul's Garda Medical Aid Society (Grant-in-Aid) ...	15,800	15,800	—	—
G.—Transport ...	5,328,000	5,866,519	—	538,519
H.—Equipment ...	1,735,000	2,096,309	—	361,309
I.—Superannuation, etc. ...	22,065,000	20,976,419	1,088,581	—
J.—Witnesses' Expenses ...	180,000	203,259	—	23,259
GROSS TOTAL	£ 179,490,800	175,989,043	4,777,049	1,275,292
			Surplus of Gross Estimate over Expenditure £3,501,757	
	£ Estimated	£ Realised	Surplus of Appropriations in Aid realised £139,202	
Deduct— K.—Appropriations in Aid	2,227,800	2,367,002		
NET TOTAL	£ 177,263,000	173,622,041	Total Surplus to be surrendered £3,640,959	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—In addition to the amount expended under this subhead, a sum of £10,017,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

B.2.—The saving was due to the decision not to proceed with the provision of a computer facility because the benefits to be obtained from it were considered not to justify the high cost. This saving was partly offset by an excess on additional photocopying equipment needed in the Training Centre because of the recruitment of extra Gardaí.

C.—Expenditure on telephones and telegrams is difficult to estimate accurately.

D.—Stocks of uniforms available during the year were such that it was not necessary to spend the full provision.

E.—The saving was due mainly to some expenditure on cleaning etc. being chargeable under new arrangements to Subhead A. The savings were partly offset by an excess on medical expenses which are difficult to estimate accurately because they depend on the number of claims received.

G.—The excess was due mainly to the costs of running and maintaining the fleet being more than anticipated.

H.—The excess was due mainly to a decision to purchase rather than lease equipment, and also to the increased costs for other equipment needed because of the recruitment of extra Gardaí.

I.—In addition to the amount expended under this subhead, a sum of £755,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

J.—Expenditure under this subhead depends on the volume of court cases, numbers of witnesses required etc., and is therefore difficult to estimate accurately. In addition there were some increases in rates which were not anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions to the Garda Síochána Widows' and Children's Pension Scheme	1,375,000	1,488,786
2. Miscellaneous receipts	852,800	878,216
	<u>£2,227,800</u>	<u>£2,367,002</u>

1. Contributions to the Garda Síochána Widows' and Children's Pension Scheme are linked to pay rates and since these increased during the year, contributions automatically increased. There were, also, additional contributions from extra Gardaí.

2. Miscellaneous items comprised the following:—

	£
Repayment of advances under Subhead B.1.	54,351
Repayment for services rendered by the Garda Síochána	180,730
Recovery in respect of lost property or damage to stores, etc.	37,679
Proceeds of sales of used vehicles, old stores and forfeited and unclaimed property	290,185
Fees for accident and malicious damage reports	232,768
Centage charge to Insurance Companies for collection of insurance premiums	24,018
Minor unclassified items	58,485
	<u>£878,216</u>

STATEMENT OF LOSSES (STORES ETC.)

In eighty-two accidents involving Garda Síochána vehicles damage and other costs amounting to £137,452 was attributable to Garda personnel (S.13/18/56).

In four hundred and sixty accidents involving Garda Síochána vehicles damage and other costs amounting to £205,468 was not attributable to Garda personnel. In the case of forty-one of these accidents compensatory sums totalling £20,110 were received (S.13/18/56 and S.16/1/67).

Vote 23

In sixty cases malicious damage amounting to £15,153 was caused to Garda Síochána vehicles. In three of these cases compensatory sums totalling £359 were received (S.200/9/45).

EXTRA REMUNERATION

Eight thousand, five hundred and sixty-two members of the Garda Síochána and fifty-three civilian employees received overtime payments in excess of £400, with amounts paid varying between £401 and £12,660. Overtime was paid to ten thousand and forty-nine persons in all at a total cost of £18,618,795.

NOTES

£7,570 was received in respect of fees (stamps) for the use of vehicle plates under the Road Transport Acts.

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

Army helicopters were availed of by Garda personnel during 1982.

Ex-gratia payments totalling £30,488 were made arising out of a traffic accident involving a Garda vehicle (S.10/4/82).

An *ex-gratia* payment of £2,086 was made to Kerry Mountain Rescue Society for expenses incurred in assisting the Gardai (S.13/7/68).

An *ex-gratia* payment of £190 was made to a civilian for damage to personal property (S.13/8/78).

An *ex-gratia* payment of £50 was made for expenses incurred by a civilian from overseas in answering summonses which were struck out for want of a prosecution (S.13/8/78).

An *ex-gratia* payment of £17 was made to a civilian for expenses incurred while assisting the Gardai in the execution of their duty (S.13/11/68).

A sum of £541 representing the cost of repairs to a Garda car damaged in an accident involving an Army vehicle was written off (S.13/7/63).

A sum of £309 representing the estimated value of stolen tools was written off (S.13/7/63).

Because of a faulty meter at a Garda Station, petrol to the value of £172 could not be accounted for and the amount was written off (S.13/7/63).

The cost of towing a Garda vehicle following an accident and amounting to £49 was written off — the sum had not been recovered from a third party through an oversight (S.16/1/67).

A sum of £9 representing fees due in respect of documents supplied by the Garda Síochána was written off (S.13/8/78).

A sum of £23,094 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 £20,893 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 £10,994 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 £10,994 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).

GARDA SÍOCHÁNA REWARD FUND, 1982

The following statement shows the total receipts proper to the Fund for the year 1982, and the amount of payments in that period and the balance of the Fund at 31st December, 1982.

Balance brought forward on 1st January, 1982	...	...	£	3,947
Receipts for year ended 31st December, 1982	...	...		24,428
				<u>28,375</u>
Payments for year ended 31st December, 1982	...	...		26,004
				<u>26,004</u>
Balance on 31st December, 1982	...	...		<u>£2,371</u>

The receipts into the Fund for the year amounted to £24,428 as shown hereunder:—

	£
Contribution from Garda Vote	415
Receipts from disciplinary measures	1,795
Revenue rewards	2,806
Fishery rewards	1,164
Receipts from Weights and Measures	
Verification Fees Account	18,248
	<u>£24,428</u>

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
28th April, 1983.

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, 1982, compared with the sum granted, for expenses in connection with prisons, including centres of detention for juveniles; and for probation and welfare services.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances Original £22,941,000 Less Supplementary 633,000	22,308,000	22,070,140	237,860	—
B.1.—Travelling and Incidental Expenses Original £671,000 Supplementary 152,000	823,000	769,969	53,031	—
B.2.—Office Machinery and other Office Supplies Original £34,000 Less Supplementary 2,000	32,000	28,870	3,130	—
C.—Post Office Services Original £259,000 Supplementary 6,000	265,000	261,995	3,005	—
D.—Buildings and Equipment Original £13,558,000 Supplementary 3,245,000	16,803,000	16,338,683	464,317	—
E.—Prison Services, etc. Original £2,369,000 Supplementary 86,000	2,455,000	2,364,159	90,841	—
F.—Manufacturing Department and Farm Original £305,000 Less Supplementary 105,000	200,000	192,005	7,995	—
G.—Probation and Welfare Services Original £848,000 Less Supplementary 249,000	599,000	560,309	38,691	—
H.—Educational Services	85,000	71,537	13,463	—
GROSS TOTAL Original £41,070,000 Supplementary 2,500,000	£ 43,570,000	42,657,667	912,333	—
			Surplus of Gross Estimate over Expenditure £912,333	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>		
I.—Appropriations in Aid				
<i>Original</i> £380,000				
<i>Less Supplementary</i> 81,000				
	299,000	231,190		
				Deficiency in Appropriations in Aid realised £67,810
NET TOTAL				
<i>Original</i> £40,690,000				
<i>Supplementary</i> 2,581,000				
	£ 43,271,000	42,426,477		Net Surplus to be surrendered £844,523

Estimated daily average number of prisoners 1,315

Actual daily average number of prisoners 1,237

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—In addition to the amount expended under this subhead, a sum of £1,715,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

B.1.—Expenditure on travelling and subsistence etc., depends on the amount of travelling required and is difficult to estimate accurately.

B.2.—The saving was due to the replacement of photocopiers with more cost-efficient machines.

G.—The saving was due mainly to the fact that the running costs of some hostels were less than expected, and also that the renovation of a particular hostel had not advanced to the extent expected.

H.—The saving was due to the fact that certain educational equipment was not purchased as soon as had been expected.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Receipts from Manufacturing Department and Farm (including produce used in prisons)			
<i>Original</i>	£325,000		
<i>Less Supplementary</i>	105,000		
		220,000	182,811
2. Miscellaneous			
<i>Original</i>	£55,000		
<i>Supplementary</i>	24,000		
		79,000	48,379
TOTAL			
<i>Original</i>	£380,000		
<i>Less Supplementary</i>	81,000		
		£299,000	£231,190

1. The deficiency was due to receipts, expected in 1982, not being received before the end of the year, and also to some over estimation.

2. The deficiency in miscellaneous receipts was mainly due to a grant from the European Social Fund not being received before the end of the year—it was received in January, 1983.

EXTRA REMUNERATION

One thousand, five hundred officers received overtime payments in excess of £400, with amounts paid varying between £404 and £15,957. Overtime was paid to one thousand, six hundred and six officers in all at a total cost of £7,412,280.

NOTES

Ex-gratia payments totalling £304 were made to five officers for damage to personal property (E.109/41/41 and S.13/8/78).

Ex-gratia payments totalling £20 were made to two officers for hospital X-Rays required following injuries received on duty (E.109/83/67).

DEPARTMENT OF JUSTICE,
28th April, 1983.

A. WARD,
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-Reachtaire Cuntas agus Ciste.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT
A.—In addition to the amount expended under this subhead, a sum of £1,175,000 was received from the Vote for increases in Remuneration and Pensions (No. 51).

B.1.—Expenditure on travelling and subsistence etc., depends on the amount of travelling required and is difficult to estimate accurately.

B.2.—The saving was due to the replacement of photocopiers with more cost-efficient machines.

G.—The saving was due mainly to the fact that the running costs of hotels were less than expected, and also that the renovation of a particular hotel had not advanced to the extent expected.

H.—The saving was due to the fact that certain educational equipment was not purchased as soon as had been expected.

APPROPRIATIONS IN AID

1. Receipts from Manufacturing Department and Farm (including produce used in prisons)

2. Miscellaneous

3. Miscellaneous

4. Miscellaneous

5. Miscellaneous

6. Miscellaneous

7. Miscellaneous

8. Miscellaneous

9. Miscellaneous

10. Miscellaneous

11. Miscellaneous

12. Miscellaneous

13. Miscellaneous

14. Miscellaneous

15. Miscellaneous

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31ST DECEMBER, 1982

	Agriculture	Other Industries	Total		Agriculture	Other Industries	Total
	£	£	£		£	£	£
Stock in hand, 1st January, 1982	8,093	137,284	145,377	Sales	32,764	172,119	204,883
Purchases	32,106	194,487	226,593	*Stock in hand 31st December, 1982	28,856	196,450	225,306
Profit	21,421	36,798	58,219				
	£61,620	£368,569	£430,189		£61,620	£368,569	£430,189

*Materials, £156,206; manufactured goods, £5,818; tools, etc., £63,282.

63

RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1st January, 1982	£ 27,718	Amount due in respect of sales as at 1st January, 1982	£ 28,276
Purchases during year ended 31st December, 1982	...	Sales during year ended 31st December, 1982	...
	254,311		204,883
†Amount due in respect of purchases as at 31st December, 1982	62,306	*Amount due in respect of sales as at 31st December, 1982	233,159
Expenditure from Subhead F as per Appropriation Account	£192,005	Receipts under Subhead I (1) as per Appropriation Account	£182,811
†Viz.—Public Departments, £38,772; other persons, £23,534.		*Viz.—Public Departments, £25,336; other persons, £25,012.	

A. WARD,
Accounting Officer.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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 ...	5,995,000	5,745,916	249,084	—
B.1.—Travelling and Incidental Expenses	625,000	581,109	43,891	—
B.2.—Office Machinery and other Office Supplies	176,000	176,005	—	5
C.—Post Office Services	777,000	824,321	—	47,321
GROSS TOTAL	£ 7,573,000	7,327,351	292,975	47,326
			Surplus of Gross Estimate over Expenditure £245,649	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised £31,271	
D.—Appropriations in Aid	600,000	568,729		
NET TOTAL	£ 6,973,000	6,758,622	Net Surplus to be surrendered £214,378	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Court Percentages	30,000	40,374

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—In addition to the amount expended under this subhead, a sum of £494,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

B.1.—Expenditure on travelling and subsistence etc. and on miscellaneous items was less than anticipated. It is difficult to estimate accurately expenditure under this subhead.

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

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fines	500,000	451,355
2. Fees	70,000	71,355
3. Miscellaneous	30,000	46,019
	<u>£600,000</u>	<u>£568,729</u>

Receipts in respect of these items are difficult to estimate accurately.

EXTRA REMUNERATION

Thirty-one officers received overtime payments in excess of £400, with amounts paid varying between £402 and £4,478. Overtime was paid to one hundred and seventy-five officers in all at a total cost of £56,005.

NOTES

Sums amounting to £5,830, representing compensation awards made by the Dublin Circuit Court and which were misappropriated, were paid out of State funds. Some £1,350 of this amount is expected to be recovered (S.13/29/81).

A sum of £600, which had been paid in fines and which was misappropriated from the Dublin Circuit Court Office, was written off (S.13/29/81).

An *ex-gratia* payment of £83 was made to an officer for loss of personal property (E.109/41/41).

Fees paid by means of Revenue stamps were:—

	£
District Court fees	1,145,800
Circuit Court fees	1,052,725
Judicature fees (including Bankruptcy fees, Judgments Registry fees and Chief Justice fees)	2,166,019

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
28th April, 1983.

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.

Vote 26

LAND REGISTRY AND REGISTRY OF DEEDS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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 ...	4,671,000	4,392,044	278,956	—
B.1.—Travelling and Incidental Expenses	204,000	59,888	144,112	—
B.2.—Office Machinery and other Office Supplies ...	205,000	194,348	10,652	—
C.—Post Office Services ...	173,000	187,663	—	14,663
TOTAL	£ 5,253,000	4,833,943	433,720	14,663

Surplus to be surrendered £419,057

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Land Registry Fees ...	£4,568,398
Registry of Deeds Fees ...	£144,103

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving was due mainly to new posts not being filled as a result of a Government decision to cut back on filling of posts in the Public Service.
- B.1.—The saving was due mainly to a claim for compensation not becoming due for payment in the course of the year.
- B.2.—The saving was due mainly to the deferral, as an economy measure, of the replacement of photocopiers and of the purchase of microfilm equipment for the Land Registry, partly offset by an excess on computer and data preparation equipment and related items.
- C.—The excess was due to expenditure on telephones being greater than anticipated.

EXTRA REMUNERATION

Forty-nine officers received overtime payments in excess of £400, with amounts paid varying between £415 and £6,194. Overtime was paid to three hundred and thirty-three officers in all at a total cost of £120,004.

NOTES

Losses from the Land Registry of sums totalling £626, stolen while being conveyed to a bank, were written off (S.13/7/63).

An *ex-gratia* payment of £12 was made to an officer for damage to personal property (E.109/41/41).

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

Land Registry fees ...	£565,145
Registry of Deeds fees ...	326,540

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
28th April, 1983.

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, 1982, 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 ...	£ 83,000	£ 80,416	£ 2,584	£ —
B.—Travelling and Incidental Expenses ...	5,400	4,139	1,261	—
C.—Post Office Services ...	3,710	3,706	4	—
GROSS TOTAL	£ 92,110	88,261	3,849	—
			Surplus of Gross Estimate over Expenditure £3,849	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid Realised £288	
D.—Appropriations in Aid	110	398		
NET TOTAL	£ 92,000	87,863	Total Surplus to be surrendered £4,137	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—In addition to the amount expended under this subhead, a sum of £1,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

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

APPROPRIATIONS IN AID

Legal costs charged to Subhead B in 1981 were refunded in 1982.

Overcharges in respect of telephone rental from 1977 to 1981 were refunded by the Department of Posts and Telegraphs in 1982.

EXTRA REMUNERATION

One officer received overtime payments of £506. Overtime was paid to six officers in all at a total cost of £901.

ANTOINETTE DORIS,
Accounting Officer.

OFFICE OF CHARITABLE DONATIONS AND BEQUESTS,
10th March, 1983.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1982, compared with the sum granted, for the salaries and expenses of the Office of the Minister for the Environment, including grants in lieu of rates on agricultural land and other 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 ...	9,473,000	9,563,179	—	90,179
A.2.—Consultancy Services	10,000	89	9,911	—
B.1.—Travelling and Incidental Expenses	1,210,000	1,317,806	—	107,806
B.2.—Office Machinery and other Office Supplies	90,000	90,000	—	—
C.—Post Office Services	626,000	483,656	142,344	—
D.—Commissions and Special Inquiries ...	30,000	39,645	—	9,645
E.1.—Local Authority Housing Subsidy				
<i>Original</i> £95,284,000				
<i>Supplementary</i> 1,300,000				
	96,584,000	98,284,000	—	1,700,000
E.2.—Private Housing Grants				
<i>Original</i> £15,083,000				
<i>Supplementary</i> 2,000,000				
	17,083,000	14,914,749	2,168,251	—
E.3.—Private Housing Subsidies				
<i>Original</i> £14,040,000				
<i>Supplementary</i> 1,000,000				
	15,040,000	10,306,101	4,733,899	—
E.4.—Payment to Grant-in-Aid Fund for Task Force on Special Housing Aid for the Elderly (Grant-in-Aid)				
<i>Original</i> Nil				
<i>Supplementary</i> £1,000,000				
	1,000,000	1,000,000	—	—
F.1.—Water Supply and Sewerage, etc., Subsidies				
<i>Original</i> £21,225,000				
<i>Supplementary</i> 500,000				
	21,725,000	21,419,769	305,231	—
F.2.—Water Supply and Sewerage Grants				
<i>Original</i> £7,500,000				
<i>Supplementary</i> 400,000				
	7,900,000	6,280,770	1,619,230	—
F.3.—Public Water Supply Grants				
<i>Original</i> £4,000,000				
<i>Supplementary</i> 1,000,000				
	5,000,000	4,987,600	12,400	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.—Grants in respect of Environmental Works and Dangerous Places				
<i>Original</i> £500,000				
<i>Supplementary</i> 2,500,000				
	3,000,000	2,973,108	26,892	—
H.—Recoupment of Expenditure in respect of Register of Electors	424,000	455,598	—	31,598
I.—An Foras Forbartha, Teo. (Grant-in-Aid)	2,738,000	2,738,000	—	—
J.—Local Improvements Scheme ...	3,100,000	3,099,025	975	—
K.—Technical Assistance	1,000	176	824	—
L.—Grants in respect of Road Works, Road Safety and Related Services				
<i>Original</i> £92,248,000				
<i>Supplementary</i> 12,000,000				
	104,248,000	104,229,000	19,000	—
M.—Licensing and Registration of Motor Vehicles, Licensing of Drivers and Testing of Vehicles	4,028,000	4,255,532	—	227,532
N.—Recoupment of Expenditure on foot of certain Malicious Injuries ...	5,000,000	5,575,567	—	575,567
O.—Grant in Relief of Rates	138,000,000	138,000,000	—	—
P.—Payment to Dublin Inner City Group Fund (Grant-in-Aid)	300,000	300,000	—	—
Q.—Grant for the Public Library Service	585,000	584,613	387	—
R.—Rehabilitation of Travelling People	1,400,000	1,396,010	3,990	—
S.—An Bord Pleanála	397,000	466,000	—	69,000
T.—Fire Services				
<i>Original</i> £650,000				
<i>Supplementary</i> 10				
	650,010	637,001	13,009	—
U.—Miscellaneous Services	1,135,000	987,605	147,395	—
W.—Dublin Inner City Development Authority (Grant-in-Aid)				
<i>Original</i> Nil				
<i>Supplementary</i> £1,700,000				
	1,700,000	—	1,700,000	—
X.—Custom House Docks Development Commission (Grant-in-Aid)				
<i>Original</i> Nil				
<i>Supplementary</i> £10,000				
	10,000	—	10,000	—
Y.—Dublin Walled City Development Commission (Grant-in-Aid)				
<i>Original</i> Nil				
<i>Supplementary</i> £10,000				
	10,000	—	10,000	—

Vote 28

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Z.—Grant to Dublin Corporation				
Original Nil				
Supplementary £20,750,000	20,750,000	20,750,000	—	—
AA.—Grants to Local Authorities in lieu of Rates on Agricultural Land				
Original Nil				
Supplementary £24,772,000	24,772,000	24,771,788	212	—
GROSS TOTAL				
Original £419,077,000				
Supplementary 44,170,010				
Do. 24,772,000				
£	488,019,010	479,906,387	10,923,950	2,811,327
			Surplus of Gross Estimate over Expenditure £8,112,623	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid Realised £833,410	
V.—Appropriations in Aid	18,913,000	18,079,590		
NET TOTAL			Net Surplus to be surrendered £7,279,213	
Original £400,164,000				
Supplementary 44,170,010				
Do. 24,772,000				
£	469,106,010	461,826,797		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Anticipated consultancy projects did not materialise.
- B.1.—Excess due to increased motor mileage and subsistence rates.
- C.—Savings were due mainly to the fact that arrears which were provided for were less than anticipated.
- D.—Accurate estimation is not possible.
- E.2.—The number of applications for home improvement grants which matured for payment was less than anticipated.
- E.3.—The level of claims was less than anticipated.
- F.2.—The number of claims in respect of work completed on schemes was less than anticipated.
- H.—Pay increases not provided for in the original estimate accounted for the excess.
- K.—The number of claims was less than anticipated.
- M.—Pay increases not provided for in the original estimate accounted for the excess.
- N.—Accurate estimate not possible.
- S.—Expenses including pay increase not provided for gave rise to the excess.
- U.—Savings arose due mainly to the fact that projects in connection with Regional Development Studies and Pollution Control did not mature for payment during the year.
- W, X and Y.—Legislative proposals were not enacted in 1982 and the making of issues did not therefore arise.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by local authorities, etc., for audit of their accounts	700,000	395,435
2. Costs payable by local authorities in relation to inquiries	11,000	13,535
3. Expenses repayable by local authorities under Section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939)	128,000	109,578
4. Fees payable by applicants for certificates of reasonable value of new houses	244,000	158,656
5. Inspection fees in respect of the scheme of structural guarantees for new houses	390,000	214,158
6. Fees payable by applicants for driving tests	920,000	820,888
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.(1))	6,309,000	6,091,727
8. Receipts from European Social Fund	165,000	192,764
9. Contributions in lieu of rates	10,000,000	10,000,000
10. Miscellaneous, including refunds on certain housing grants, salaries of officers on loan to outside bodies and other refunds and payments from the EEC	46,000	82,849
	<u>£18,913,000</u>	<u>£18,079,590</u>

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

4. The anticipated number of applications did not materialise. In addition, the estimate was based on revised fees which did not come into effect as early as anticipated.

5. The fall-off in the number of registrations and the fact that revised fees did not come into effect as early as anticipated were the main causes for the variation.

6. The number of applications fell short of the estimated figure.

8. It is not possible to give an accurate estimate in advance.

10. The principal receipts under this head were:—salaries of officers on loan to outside bodies, £34,062; recoupment of travelling expenses by the EEC, £28,524; refund of private housing grants, £6,373; Fire Prevention Council Superannuation Scheme contribution, £11,143; Vested Cottages Appeals fees, £1,279.

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 £720 as Chairman of the National Building Agency.

A Planning Officer received an allowance of £257 as a member of An Bord Pleanála.

Two Assistant Principal Officers, seven Higher Executive Officers, three Executive Officers, two Administrative Officers and two Typists received amounts ranging from £400 to £2,819 for special or higher duties. The total amount paid was £32,316.

Two Executive Officers, one Staff Officer, six Clerical Officers, six Clerical Assistants, one Paperkeeper, four Service Attendants and seventeen Messengers received amounts ranging from £400 to £2,920 for overtime. The total number of officers who performed overtime was one hundred and fiftythree and the total expenditure was £48,186.

One Assistant Chief Engineering Adviser received £427 and one Architectural Engineering Inspector received £686 for attendance at meetings abroad. The total amount paid was £5,044.

Vote 28

NOTES

In addition to the grant-in-aid issued from the vote, an extra amount of £405,000 was issued to An Foras Forbartha Teo. from the Vote for Increases in Remuneration and Pensions (No. 51).

A sum of £726,722 was charged to Subhead A.1 in respect of staff assigned to An Bord Pleanála. For part of 1982, the pay costs of the Chairman of An Bord were borne on the Central Fund. The total amount involved was £22,990.

A sum of £67,976 was charged to Subhead A.1 in respect of staff assigned to the Irish Water Safety Association.

A sum of £41,282 was charged to Subhead B.1 in respect of travelling and subsistence incurred by staff assigned to An Bord Pleanála.

The sum of £586, being the difference between the amount of outstanding orders listed in the Paymaster General's Account at 31st December, 1981 and that shown in the Department's records, was written off as representing a book-keeping error (S74/7/82).

The sum of £106 being the amount of a fraudulently cashed payable order in respect of a house improvement grant was written off as irrecoverable (S74/7/82).

Two amounts of £50 each in respect of imprests issued to officials of the Department were written off as irrecoverable (S74/7/82).

DUBLIN INNER CITY GROUP FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1982

Receipts			Payments		
		£			£
Balance on 1st January, 1982	...	375,273	Grants (see schedule)	...	385,635
Grant-in-Aid	...	300,000			
Refund from IDA in respect of grant to the Inner City Industrial Co-operative Society	...	3,242			
Refund from the Department of Labour in respect of grant for the Dublin Inner City employment programme	...	41,305			
		£719,820	Balance on 31st December, 1982	...	334,185
					£719,820

SCHEDULE

DUBLIN INNER CITY GROUP FUND PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1982

Project	Agent (a)	Amount £
1. Grant to the Department of Labour for the Dublin Inner City Employment Programme	Department of Labour	71,306
2. Kilnacrott Abbey Project Ltd. Grant for improvements and purchase of equipment	Dublin Corporation	20,850
3. North Inner City Co-operative Ltd. (i) Grant towards the purchase of premises, equipment and towards renovations	Do.	19,000
(ii) Grant towards management assistance	Do.	17,000
4. Grant to Lourdes Youth Community Craft Centre	Do.	8,726
5. Grants to Dublin Corporation for (i) Provision of equipment and improvements to Townsend St. and Gt. Strand St. schools	Do.	6,187
(ii) Provision of stage and costumes at St. Laurence O'Tooles Junior Boys' School	Do.	200
(iii) Tree Planting	Do.	8,000
(iv) Extension to Sheriff St. Playcentre	Do.	30,000
6. St. Marys Youth Club, East Wall Grant for improvement of premises	Do.	7,632
7. Our Lady of Lourdes Parish (i) Grant towards salaries of Community/Youth Workers	Do.	12,750
(ii) Grant towards the provision of materials	Do.	3,003
8. Grant to the Department of Education for improvements to schools and the provision of equipment	Department of Education	18,246
9. Dublin Simon Community Grant in respect of Ellis Place Workshop	Dublin Corporation	872
10. North Centre City Community Action Project (i) Grant towards management assistance	Do.	2,000
(ii) Grant towards festival costs	Do.	3,700
(iii) Purchase of engine for mini-bus	Do.	2,130
11. Grant to the Department of Industry and Energy — Sidsidy on site acquired by the IDA at James St.	Department of Industry and Energy	50,700
12. St. Vincents Trust (i) Grant towards management assistance	IDA	8,560
(ii) grant towards the purchase of materials	Do.	4,994
13. Grant to AnCO for sack training courses	AnCO	6,770
14. Women's Inner City Co-operative Grant for machinery and product development	IDA	6,700
15. Grant to Dublin Institute for Adult Education towards programme for disadvantaged mothers	Dublin Corporation	4,556
16. Grant for Ashgrove Community Centre, the Coombe, towards the purchase of equipment	Do.	5,000
17. Our lady's Youth Club, Donore Avenue Grant for renovations	Do.	5,000
18. Los Angeles Society Grant towards equipment of extension	Do.	4,600
19. Dublin Youth Theatre Grant towards production costs	Do.	500
20. Transport Youth Boxing Club Grant towards rebuilding costs	Do.	8,000

Vote 28

SCHEDULE—continued

Project	Agent (a)	Amount £
21. Dublin Parks Tennis League Grant towards running costs	Do.	7,500
22. North Inner City Sewing Co-operative Grant towards development of production range	IIRS	1,854
23. Westland Row/City Quay Social Service Council Grant towards office equipment	Dublin Corporation	2,750
24. St. Francis Xavier Social Service Centre Grant for personal Development Course	AnCO	90
25. Hardwicke St. Tenants Association Grant for football competition	Dublin Corporation	200
26. St. Laurence O'Toole Projects Grant for Personal Development Courses	AnCO	2,600
27. East Wall Water Sports Group Grant for the Purchase of canoes	Dublin Corporation	1,530
28. Grant to the Tabor House project for the purchase of site	Eastern Health Board	5,500
29. Grant to the City of Dublin Vocational Education Committee for Literacy Scheme	VEC	25,000
30. St. Theresa's Gardens Development Committee Grant towards renovations to the training centre	Dublin Corporation	1,629
TOTAL		£385,635

(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.

GRANT IN AID FUND FOR TASK FORCE ON SPECIAL HOUSING AID FOR THE ELDERLY

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1982

Receipts	Payments
£	£
Grant-in-Aid 1982 1,000,000	Expenditure (see schedule) ... 541,293
	Balance at 31st December 1982 ... 458,707
£1,000,000	1,000,000

SCHEDULE

TASK FORCE ON SPECIAL HOUSING AID FOR THE ELDERLY. PAYMENTS IN YEAR ENDED 31 DECEMBER 1982

Payee	Amount £
Southern Health Board	93,668
North Western Health Board	80,000
Midland Health Board	110,000
Western Health Board	130,000
Eastern Health Board	31,000
North Eastern Health Board	55,000
National Building Agency Ltd.	41,500
Miscellaneous	125
TOTAL	£541,293

ENVIRONMENTAL WORKS (YOUTH EMPLOYMENT) SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1982

Receipts		Payments	
	£		£
Department of Labour (Subhead W)	4,000,000	Grants (see schedule)	1,434,422
Youth Employment Agency ...	1,250,000	Balance at 31st December, 1982 ...	3,815,578
	£5,250,000		£5,250,000

SCHEDULE

ENVIRONMENTAL WORKS (YOUTH EMPLOYMENT) SCHEME SUSPENSE ACCOUNT
PAYMENTS TO LOCAL AUTHORITIES IN YEAR ENDED 31ST DECEMBER, 1982

Local Authority							Amount
							£
Carlow County Council	...	...	...	...	...	...	16,192
Cavan County Council	...	...	...	...	...	...	32,500
Clare County Council	...	...	...	...	...	...	41,981
Cork County Council	...	...	...	...	...	...	140,460
Dublin County Council	...	...	...	...	...	...	293,915
Galway County Council	...	...	...	...	...	...	137,930
Kerry County Council	...	...	...	...	...	...	126,387
Kilkenny County Council	...	...	...	...	...	...	31,155
Leitrim County Council	...	...	...	...	...	...	7,441
Limerick County Council	...	...	...	...	...	...	104,122
Mayo County Council	...	...	...	...	...	...	50,370
Meath County Council	...	...	...	...	...	...	81,328
Monaghan County Council	...	...	...	...	...	...	29,632
Offaly County Council	...	...	...	...	...	...	34,968
Sligo County Council	...	...	...	...	...	...	32,536
Tipperary North Riding County Council	...	...	...	...	...	...	51,953
Tipperary South Riding County Council	...	...	...	...	...	...	59,650
Cork Corporation	...	...	...	...	...	...	54,029
Limerick Corporation	...	...	...	...	...	...	44,873
Waterford Corporation	...	...	...	...	...	...	63,000
							£1,434,422

G. A. MEAGHER,
*Accounting Officer.*DEPARTMENT OF THE ENVIRONMENT,
22nd March, 1983.

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

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

Vote 28

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

	£
Balance on 1st January, 1982	Nil
Receipts from the Employment Guarantee Fund	1,964,462
	<hr/>
Payments to Local Authorities for Environmental Improvement Schemes	1,964,462
	<hr/>
Balance on 31st December, 1982	1,955,779
	<hr/>
Balance on 31st December, 1982	£8,683
	<hr/>

G. A. MEAGHER,
Accounting Officer.

DEPARTMENT OF THE ENVIRONMENT,
22nd March, 1983.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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 ...	11,307,000	11,148,679	158,321	—
A.2.—Travelling and Incidental Expenses	1,259,000	1,488,248	—	229,248
A.3.—Office Machinery and other Office Supplies	200,000	250,906	—	50,906
A.4.—Post Office Services	709,000	892,481	—	183,481
B.1.—International Activities	595,000	526,875	68,125	—
B.2.—Research Activities	264,000	242,757	21,243	—
C.1.—Higher Education Grants ...	5,350,000	5,490,045	—	140,045
C.2.—University Scholarships, Research Grants and Fellowships	604,000	550,566	53,434	—
D.1.—Publications in Irish	600,000	466,324	133,676	—
D.2.—Grants to Colleges providing Courses in Irish	400,000	344,056	55,944	—
D.3.—Transport Services	30,250,000	28,108,895	2,141,105	—
D.4.—Technological Aids	125,000	129,564	—	4,564
D.5.—Training Courses — Audio-Visual Aids	7,000	6,766	234	—
D.6.—Grants to Students at Thomond College of Education	535,000	467,585	67,415	—
D.7.—Teachers' Centres	110,000	104,159	5,841	—
D.8.—National and Secondary Schools — Grants towards Clerical Assistance	3,070,000	3,467,362	—	397,362
D.9.—Pearse Commemoration Projects ...	5,000	4,938	62	—
D.10.—Grants to Voluntary Organisations towards the Employment of Development Officers	500,000	499,762	238	—
D.11.—Grants for the provision of Recreational Facilities	1,900,000	835,488	1,064,512	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
D.12.—Grattan Commemorative Projects	£ 15,000	£ 14,990	£ 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	—	4,200	—
E.4.—Development Schemes	20,000	20,000	—	—
NATIONAL MUSEUM				
F.1.—Purchase of Specimens (Grant-in-Aid)	60,000	60,000	—	—
F.2.—Fittings, Materials, etc.	30,000	29,609	391	—
F.3.—Archaeological Excavations	43,000	3,757	39,243	—
F.4.—Development Schemes	20,000	20,648	—	648
F.5.—Conservation of Specimens ...	4,000	3,927	73	—
GRANTS-IN-AID				
G.1.—Grant-in-Aid Fund for Cultural, Scientific and Educational Organisations	285,000	281,000	4,000	—
G.2.—Royal Irish Academy of Music	300,000	300,000	—	—
G.3.—Grant-in-Aid Fund for Youth and Sports Organisations Original £1,650,000 Supplementary 250,000	1,900,000	1,895,720	4,280	—
G.4.—Institiúid Teangeolaíochta Éireann	260,000	260,000	—	—
G.5.—Grant-in-Aid Fund for Youth Employment	200,000	200,000	—	—
G.6.—Special USA Exhibition Fund ...	100	100	—	—
GROSS TOTAL Original £60,759,500 Supplementary 250,000	£ 61,009,500	58,193,407	3,822,347	1,006,254
			Surplus of Gross Estimate over Expenditure £2,816,093	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
<i>Deduct—</i>	£	£		
H.—Appropriations in Aid	Estimated 486,500	Realised 635,736		Surplus of Appropriations in Aid realised £149,236
NET TOTAL				
Original	£60,273,000			
Supplementary	250,000			
	£ 60,523,000	57,557,671		Total Surplus to be surrendered £2,965,329

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—The cost of holding the Treasures of Early Irish Art Exhibition in Paris was charged to this subhead and also expenditure on local travelling was greater than expected due to the appointment of new Inspectors.

A.3.—The excess is due to the purchase of necessary additional and replacement equipment during the year.

A.4.—The excess is due to increased charges for Postal and Telephone services.

B.1.—The saving is due to the fact that all of the scholarships on offer were not availed of by the foreign students to whom they were offered and also the contribution to UNESCO was less than expected due to a more favourable exchange rate between the Ir. £ and US Dollar.

B.2.—Expenditure was less than estimated due to research projects awarded grants not using their full grant allocation.

C.2.—Some scholarships offered were not availed of during the year.

D.1.—Due to delays in production payment for certain Irish books did not fall due in 1982 as anticipated.

D.2.—The saving is due to the fact that the number who attended courses was less than anticipated.

D.3.—The saving is due to adjustment in respect of 1981 school transport account, fewer operating days in 1982 and lower price increases for 1982 than anticipated.

D.6.—The number of grants availed of was less than expected.

D.7.—The saving is due to delay in the receipt of full accounts for the year.

D.8.—The excess is due mainly to increase in salary and employers' PRSI contributions.

D.11.—The expected volume of certified claims for payment in respect of projects under construction did not materialise during the year.

E.3.—The post of Inspector of Manuscripts who is employed on a fee basis was not filled during the year.

F.3.—Expenditure was less than expected due to the fact that research work on the Wood Quay excavation material was not carried out.

Vote 29

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees for genealogical researches, etc.	11,000	8,004
2. Sales of publications in Irish	45,000	45,277
3. Fees for photocopying services	20,000	19,977
4. Income from Treasures of Early Irish Art Exhibition in United States (Subhead G.6)	100	8,218
5. Recoupment of certain travelling and subsistence expenses from the EEC	40,000	32,421
6. Contribution from the EEC for educational activities	54,600	51,420
7. Receipts from the European Social Fund in respect of the Department's Temporary Youth Employment Scheme	260,000	368,828
8. Miscellaneous	55,800	101,591
	£486,500	£635,736

1. Receipts were less than expected due to the transfer of premises and consequent reduction in services available.
4. Receipts were greater than expected.
5. Refund of travel costs from the EEC were less than expected.
6. Contributions from the EEC during 1982 were less than expected.
7. Receipts from the European Social Fund were greater than expected.
8. Receipts are variable and cannot be closely estimated.

EXTRA REMUNERATION

Two Higher Executive Officers, one Executive Officer and one Staff Officer received allowances of £2,830, £2,830, £1,498 and £523, respectively, for special duties.

Five Higher Executive Officers, eight Executive Officers, six Staff Officers, sixteen Clerical Officers, fifty-four Clerical Assistants, three Paper Keepers, fourteen Messengers, five Temporary Porters, six Night Watchmen and two General Operatives received sums varying from £401 to £6,616 in respect of overtime.

The total amount paid in respect of overtime was £217,285.

One Photographer, two National Library Assistants, one Head Attendant, three Senior Attendants, thirty-nine Attendants, one Moulder and Binder, one Painter, two Carpenters, one Senior Technical Assistant and one Services Attendant in the Institutions of Science and Art received sums varying from £401 to £3,203 in respect of extra attendance, Sunday and night duty.

The total number of officers receiving extra remuneration was four hundred and eighty-three.

NOTES

In addition to the grants issued from the vote, extra amounts were issued from the Vote for Increases in Remuneration and Pensions (No. 51) as follows:—

	£
Grant-in-Aid Fund for Cultural, Scientific and Educational Organisations	5,000
Royal Irish Academy of Music	57,000
Institiúid Teangeolaíochta Éireann	17,000

The expenditure charged to Subhead D.1 includes a sum of £57,600 in settlement of a claim to a publisher in connection with the preparation of an Encyclopaedia in Irish (S. 18/14/76).

A sum of £17 was written off as a loss of public funds when an officer of the Department had this amount of Departmental moneys stolen from her (S. 18/17/83).

An *ex-gratia* payment of £10 was made to an officer in respect of damage to his personal clothing during the course of his official duties (E. 109/41/41).

An *ex-gratia* payment of £36 was made to an officer in respect of a stolen coat (E. 109/41/41).

An *ex-gratia* payment of £12 was made to an officer in respect of a refund of medical expenses (E. 109/41/41).

DETAILS OF EXPENDITURE ON COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES (SUBHEADS A.1, A.2, A.3, A.4)

Commissions, Committees and Special Inquiries	Expenditure	
	Total for year ended 31st December, 1982	Total Expenditure to 31st December, 1982
Commission on Adult Education	£49,416	£50,461

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Aibreán, 1983.

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-Reachtair Cuntas agus Ciste.

GRANTS-IN-AID

ACCOUNTS OF GRANT-IN-AID FUNDS, 1982

	Balances on 1st January, 1982	Grants-in-Aid, 1982	Total	Expenditure 1982	Balances on 31st December, 1982
	£	£	£	£	£
Purchase of Specimens for National Museum ...	5,362	60,000	65,362	53,496	11,866
Purchase of Books, etc., for National Library ...	30,531	75,000	105,531	64,214	41,317
Survey and Reproduction of Irish Historical Records in Foreign Collections ...	8,442	3,200	11,642	270	11,372
Fund for Cultural, Scientific and Educational Organisations (a) ...	—	281,000	281,000	281,000	—
Fund for Youth and Sports Organisations (b) ...	—	1,895,720	1,895,720	1,895,720	—
Fund for Youth Employment ...	273,734	200,000	473,734	222,039	251,695
National Museum — US Exhibition of Treasures of Early Irish Art ...	28,674	100	28,774	—	28,774
Total	£ 346,743	2,515,020	2,861,763	2,516,739	345,024

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Aibreán, 1983.

- (a) An analysis of expenditure from this grant-in-aid account is on Page 82.
(b) An for analysis of expenditure from this grant-in-aid account is on Page 82.

Vote 29

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

	£
Chester Beatty Library	133,500
Dublin Institute of Adult Education	23,000
Irish Countrywomen's Association	18,500
Music Association of Ireland	6,000
The National Film Institute of Ireland	13,000
An Cumann Scoilríámaíochta	13,000
An Cumann le Béaloideas Éireann	2,000
Irish Committee of Historical Sciences	2,000
Royal Zoological Society of Ireland	5,500
Royal Society of Antiquaries of Ireland	1,000
People's College	8,000
Aontas	50,000
Foras Éireann	2,500
Marsh's Library	1,000
Comhdháil Múinteoirí na Rinci Gaelacha	2,000
	£281,000

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)	463,363
Grants for International Competition	22,650
Payments relating to the promotional activities of COSPOIR, the National Sports Council	171,670
Sports Scholarships	18,916
Development of Morton Stadium, Santry, Dublin	9,379
Expenses of Boat-Building Competition	6,085
Expenses of Symposium on Stress and Performance in Sport	1,130
Sports Injuries Committee expenses	542
Grants to Youth Organisations and In-Service Training (see Schedule B)	1,148,963
International Cultural Exchanges	21,165
North/South Ireland exchanges in Youth and Sport	20,963
Anglo/Irish Youth Exchanges	8,325
Miscellaneous	2,569
	£1,895,720

SCHEDULE A

GRANTS TO THE NATIONAL GOVERNING BODIES OF SPORT

	£
Irish Basketball Association	10,000
Association for Adventure Sports	28,320
Badminton Union of Ireland	13,900
Irish Amateur Boxing Association	9,600
Bord Lúthchleas na hÉireann	27,260
Comhairle Liathróid Láimhe na hÉireann	18,400

SCHEDULE A—continued

	£
Cumann Camogaíochta na nGael	9,600
Irish Amateur Gymnastics Association	5,400
Irish Amateur Rowing Union	12,400
Irish Amateur Swimming Association	15,340
Irish Canoe Union	6,500
Irish Cricket Union	5,400
Irish Hockey Union	5,100
Irish Ladies Hockey Union	8,860
Irish Lawn Tennis Association	10,700
Irish Squash Rackets Association	6,600
Irish Yachting Association	5,400
National Athletic and Cycling Association	11,800
National Community Games	37,933
Olympic Council of Ireland	75,000
Volleyball Association of Ireland	5,300
National Finance Committee for Amateur Association Football	24,000
An Oige	6,000
Cumann Lúthchleas Gael	40,550
Miscellaneous Grants under £5,000 (38 organisations)	64,000
	<hr/>
	£463,363

SCHEDULE B

GRANTS TO YOUTH ORGANISATIONS AND IN-SERVICE TRAINING

	£
National Youth Council	118,302
Catholic Guides of Ireland	22,070
Catholic Youth Council	115,860
Church of Ireland Youth Council	22,820
Comhchairdeas/V.S.I.	6,765
Common Training Programme	5,920
Federation of Irish Scout Associations	150,410
—S.A.I.	
—C.B.S.I.	
Foróige	256,250
Irish Girl Guides	47,700
National Federation of Youth Clubs	286,185
Ógra Chorcaí	71,200
In-Service Training	30,000
Miscellaneous Grants under £5,000 (7 organisations)	15,481
	<hr/>
	£1,148,963

Vote 29

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

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1982

	Securities £	Cash £		Securities £	Cash £
Balances on 1st January, 1982	221,715	26,351	Cash invested in securities viz. 11% National Loan, 1993/98		29,000
Transferred from Income Account for Investment		17,123	Agricultural Credit Corporation Deposit Account		73
Securities Bought viz. 11% National Loan, 1993/98	49,007		Conversion of 9% Conversion Stock, 1980/82 to 15% Conversion Stock, 1988	660	
Agricultural Credit Corporation Deposit Account	73		Conversion of 9½% Exchequer Loan, 1989/94 to 11½% Exchequer Stock, 1990	500	
Conversion of 9% Conversion Stock, 1980/82 to 15% Conversion Stock, 1988		660			
Conversion of 9½% Exchequer Loan, 1989/94 to 11½% Exchequer Stock, 1990		562	Balances on 31st December 1982	270,857	14,401
	<u>£272,017</u>	<u>£43,474</u>		<u>£272,017</u>	<u>£43,474</u>

LIST OF SECURITIES HELD ON 31ST DECEMBER, 1982

	£
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
Agricultural Credit Corporation Deposit Account	73
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	119,471
11½% Exchequer Stock, 1990	562
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
15% Conversion Stock, 1988	660
	<u>£270,857</u>

NON-VOTED FUNDS—*continued*

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1982

Fund	Balance on 1st January, 1982	Income, 1982	Total	Expenditure, 1982	Balance on 31st Decem- ber, 1982
	£	£	£	£	£
Killury or Nelán	312	89	401	—	401
Mary C. Ryan	509	92	601	—	601
H. P. Mulock	15	16	31	—	31
Carlisle and Blake	1,138	546	1,684	180	1,504
Reid Bequest—Scheme A	279	278	557	278	279
—Scheme B	1,003	537	1,540	259	1,281
—Scheme C	2,550	1,114	3,664	—	3,664
Fr. O'Halloran	46	30	76	—	76
M. J. McEnery	469	305	774	429	345
Lismore Endowment	116	116	232	232	—
Charlevile	184	184	368	276	92
Burke Memorial	95	22	117	105	12
A. Mhic Shuibhne	109	13	122	—	122
Erasmus Smith	—	17,629	17,629	17,629	—
M. A. Hirdiman	3,369	4,099	7,468	3,235	4,233
Murphy Bequest	11,328	14,587	25,915	14,592	11,323
TOTAL	£ 21,522	39,657	61,179	37,215	23,964

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

Balance on 1st January, 1982	£
Receipts from the Employment Guarantee Fund	97,665(Dr)
	1,570,000
	1,472,335
Payments:—	
Youth Employment	£186,140
Provision of Recreation Facilities	1,214,494
	1,400,634
Balance on 31st December, 1982	£71,701

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED BY OR ON BEHALF OF THE YOUTH EMPLOYMENT AGENCY

	£
Receipts from:—	
Vote 40 Subhead W — Training and employment of Young Persons including Youth Employment Agency	2,300,000
Youth Employment Agency	1,000,000
	3,300,000
Payments	1,807,479
Balance on 31st December, 1982	£1,492,521

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Aibreán, 1983.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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	6,828,000	6,538,036	289,964	—
A.2.—Loans and Grants to Training College Students	1,076,000	757,402	318,598	—
A.3.—Special Courses for Teachers ...	110,000	66,256	43,744	—
B.—Examinations	2,000	4,711	—	2,711
SCHOOLS				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools	202,868,000	203,024,496	—	156,496
C.2.—Model Schools — Miscellaneous Expenses	63,000	70,611	—	7,611
C.3.—Incidental Expenses	40,000	107,545	—	67,545
C.4.—Miscellaneous Grants	350,000	341,899	8,101	—
C.5.—Capitation Grants towards Operating Costs of National Schools ...	9,000,000	8,862,468	137,532	—
C.6.—Aid towards the cost of School Books	630,000	624,491	5,509	—
C.7.—Fees for pupils in Secondary Tops	2,000	1,680	320	—
C.8.—Special Education Projects ...	371,000	363,634	7,366	—
C.9.—Caretakers in National Schools ...	1,700,000	1,699,757	243	—
C.10.—Child Care Assistants in National Schools for the Handicapped ...	304,000	279,204	24,796	—
D.—Superannuation, etc., of Teachers ...	36,456,000	33,956,678	2,499,322	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
E.—Building, Equipment and Furnishing of National Schools	27,000,000	26,455,928	544,072	—
GROSS TOTAL	£ 286,800,000	283,154,796	3,879,567	234,363
			Surplus of Gross Estimate over Expenditure £3,645,204	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised	
F.—Appropriations in Aid	1,272,000	2,871,109	£1,599,109	
NET TOTAL	£ 285,528,000	280,283,687	Total Surplus to be surrendered £5,244,313	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—In addition to the amount expended under this subhead, a sum of £294,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

A.2.—The saving is due to the delay in processing of grant/loan applications from first year students.

A.3.—Some courses were not held during the year.

B.—Expenditure on examinations was greater than expected.

C.1.—In addition to the amount expended under this subhead, a sum of £12,144,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

C.2.—The excess is due mainly to increase in salaries and employers' PRSI contributions.

C.3.—The excess is due mainly to the payment of special grants to national schools in the Dublin Inner City area.

C.7.—The number of pupils in secondary tops in respect of whom fees were paid was less than estimated.

C.8.—In addition to the amount expended under this subhead, a sum of £4,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

C.9.—In addition to the amount expended under this subhead, a sum of £225,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

C.10.—The saving is due mainly to unfilled posts and the delay on the part of certain schools in applying for the grants under the Scheme.

D.—The saving is due to the number of retirements and lump sum payments being less than expected. In addition to the amount expended under this subhead, a sum of £994,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. TRAINING OF TEACHERS		
(a) Training college entrance examination fees	48,200	28,701
(b) Recovery of loans to training college students	9,000	8,827

Vote 30

							Estimated	Realised	
							£	£	
2.	SUPERANNUATION, ETC., OF TEACHERS								
(a)	Income from securities formerly part of the National School Teachers' Pension Fund					...	...	127,600	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.					...	...	14,800	28,346
3.	Contributions to Teachers' Widows' and Children's Pensions Scheme							1,000,000	2,251,812
4.	Contributions from Van Leer Foundation towards Special Educational Project							39,500	39,500
5.	Miscellaneous							6,300	360,966
							£1,272,000	£2,871,109	

- (a) The shortfall is due to the number of candidates for examination being less than expected.
- (c) The number of marriage gratuities refunded was greater than estimated.
- The surplus is due to the inclusion of female teachers in the Scheme retrospective to 1st June 1981.
- The surplus is due mainly to the cancellation in 1982 of out of date payable orders related to the previous year and refunds of salaries and grants which are very difficult to estimate.

NOTES

Expenditure under subhead E includes a total of £7,006 in sums ranging from £77 to £2,949 as *ex-gratia* payments in ten 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, 1982 was £64,523 (subheads A.2 and F).

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Aibreán, 1983.

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, 1982, compared with the sum granted, for Post-Primary Education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Secondary Teachers— Incremental Salary Grant ...	129,344,000	128,384,922	959,078	—
A.2.—Annual Grants to Vocational Education Committees ...	103,710,000	104,119,460	—	409,460
B.1.—Grants Under Section 109 of the Vocational Education Act, 1930	95,000	70,344	24,656	—
B.2.—Miscellaneous Vocational Education Services ...	31,000	33,661	—	2,661
C.—Grants to Secondary School Authorities ...	24,833,000	24,891,972	—	58,972
D.1.—Comprehensive and Community Schools — Running Costs ...	25,449,000	25,731,078	—	282,078
D.2.—Regional Technical Colleges — Running Costs ...	20,487,000	20,487,000	—	—
E.—Training of Secondary and Vocational Teachers ...	770,000	822,920	—	52,920
F.1.—Superannuation of Secondary Teachers ...	343,000	354,175	—	11,175
F.2.—Payments to Local Authorities in respect of Superannuation Charges ...	3,098,000	2,647,203	450,797	—
G.—Secondary, Comprehensive and Community Schools, Regional and other Technical Colleges and Specialist Teacher Training Colleges — Building Grants and Capital Costs ...	31,025,000	30,148,095	876,905	—
H.1.—Secondary Schools—Annual Repayments of Building Loans ...	10,000	5,532	4,468	—
H.2.—Payments Under Section 51 (6) of the Vocational Education Act, 1930	550,000	532,857	17,143	—
I.—Examinations ...	4,702,000	4,614,233	87,767	—

Vote 31

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
J.—Publication of Irish Text Books ...	£ 72,000	£ 43,527	£ 28,473	£ —
K.—Miscellaneous	7,000	5,341	1,659	—
GROSS TOTAL	£ 344,526,000	342,892,320	2,450,946	817,266
			Surplus of Gross Estimate over Expenditure £1,633,680	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised	
L.—Appropriations in Aid	9,908,000	16,353,519	£6,445,519	
NET TOTAL	£ 334,618,000	326,538,801	Total Surplus to be surrendered £8,079,199	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—In addition to the amounts expended under this subhead, a sum of £8,948,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

B.1.—The saving was due to enrolments falling below anticipated levels.

B.2.—The excess was due to the rate of exchange with the Swiss Franc being less favourable than anticipated.

D.1.—In addition to the amounts expended under this subhead, a sum of £1,524,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

E.—The excess was mainly due to an increase in the number of students eligible for scholarships in Training Colleges of Home Economics. In addition to the amounts expended under this subhead, a sum of £30,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

F.2.—The saving was due to a smaller number of teacher retirements than anticipated.

H.1.—Accurate estimation of interest rates applicable to repayments is not possible.

J.—Payments to authors, translators and printers were less than expected.

K.—Expenditure was less than estimated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Examination fees of students	2,613,000	2,942,869
2. Sale of Irish Text Books	6,000	10,307
3. Refund of portion of Capital Grants (Subhead G)	250,000	258,646
4. Receipts from Church Temporalities Fund	30,000	30,000
5. Receipts from the EEC Social Fund	6,516,000	12,452,541
6. Contributions from the EEC for educational activities	50,600	42,525
7. Contributions towards the building and equipping costs of Community Schools	400,000	353,375
8. Miscellaneous	42,400	263,256
	<u>£9,908,000</u>	<u>£16,353,519</u>

1. The number of candidates taking the examination was greater than expected.
2. The increased sale of Irish textbooks was greater than expected.
5. Payment of the second moiety from the EEC Social Fund in respect of 1981/82 Programme was received earlier than anticipated, also the first moiety for 1982/83 was received in 1982 rather than in 1983 which was the normal time for payment.
6. Balance of contributions from the EEC were not received until February, 1983.
7. The local contribution does not become payable until the Deed of Trust has been signed. The number of Deeds signed during the year was less than anticipated.
8. The surplus was due mainly to the cancellation in 1982 of out of date payable orders related to the previous year and refunds of salaries and grants which are very difficult to estimate.

NOTES

In addition to the grants issued from the vote, extra amounts were issued from the Vote for Increases in Remuneration and Pensions (No. 51) as follows:—

	£
Vocational Education Committees	7,681,000
Superannuation of Secondary Teachers	7,000
Regional Technical Colleges	2,013,000

Two community schools Ayrfield (Donaghmede) Co. Dublin and The Mahon, Cork City were transferred to County Dublin and the City of Cork Vocational Education Committees respectively during the year of account to be operated as vocational schools and capital payments for both schools are being made in the manner appropriate for vocational schools i.e. by loans from the Local Loans Fund. Sums amounting to £2,443,767 in respect of capital payments made in the period to 31st December, 1981 and charged to subhead H.2 of the Vote for Secondary Education, were drawn by the Committees from the Local Loans Fund and paid directly into the Exchequer account in 1982 as Exchequer Extra Receipts (S. 18/6/78).

The expenditure charged to subhead A.2 includes a payment of £60,000 to a Vocational Teacher in settlement of a claim against Roscommon VEC and the Minister for Education (S.18/47/82).

Vote 31

The expenditure charged to Subhead D.1 includes sums of £45,230 paid in settlement of a claim for compensation arising from an accident to a pupil of Ardee Community School (S.18/29/82), £1,734 paid in settlement of a claim for compensation arising from an accident to a pupil of Sallynoggin Community School (S. 18/3A/66) and £3,000 paid in settlement of a claim for compensation to a teacher injured whilst in charge of a woodwork class in Ballinteer Community School (S. 18/3A/66).

The expenditure charged to Subhead J includes an *ex-gratia* payment of £12,685 made to the printer in respect of price increases and other costs not provided for in the tender for the printing of an Irish Book (S. 18/3/52).

The amount by which local contributions paid in 1982 fell short of five per cent of the estimated cost of building and equipping community schools was £162,267.

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Aibreán, 1983.

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 G and L.3)

	Amounts of Loans issued (1) £	Repayments	
		Principal (2) £	Interest (3) £
From 1st April, 1968 to 31st December, 1981	2,523,862	1,142,278	1,804,185
Year ended 31st December, 1982	4,249	125,740	132,906
TOTAL	£ 2,528,111	1,268,018	1,937,091

Principal outstanding (1) £2,528,111 – (2) £1,268,018 = £1,260,093

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Aibreán, 1983.

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, 1982, in respect of Capital and Income.

CAPITAL ACCOUNT

	Securities £		Securities £
Balance on 1st January, 1982:		Conversion of 9% Conversion Loan, 1980/82 to 15% Conversion Stock 1988	200
War Loan, 3½% Stock	400	Balance on 31st December, 1982:	
6% Exchequer Stock, 1980/85 "A" Stock	725	War Loan, 3½% Stock	400
6% Exchequer Loan, 1985/90	500	6% Exchequer Stock, 1980/85 "A" Stock	725
7% National Loan, 1987/92	460	6% Exchequer Loan, 1985/90	500
7½% ESB Stock, 1988/93	94	7% National Loan, 1987/92	460
9½% National Loan, 1984/89	3,874	7½% ESB Stock, 1988/93	94
9½% Exchequer Loan, 1991/96	1,500	9½% National Loan, 1984/89	3,874
9% Conversion Loan, 1980/82	200	9½% Exchequer Loan, 1991/96	1,500
11% National Loan, 1993/98	10,279	9% Conversion Loan, 1980/82	200
14% National Loan, 1985/90	1,800	11% National Loan, 1993/98	10,279
	<u>£19,832</u>	14% National Loan, 1985/90	1,800
Conversion of 9% Conversion Loan, 1980/82 to 15% Conversion Stock 1988	200		<u>£19,832</u>
	<u>£20,032</u>		<u>£20,032</u>

INCOME ACCOUNT

	£		£
Balance on 1st January, 1982	1,288	Travelling and subsistence expenses of members of Council	1,585
Registration fees	830	Recoupment of portion of the salary of the Officer who acts as Secretary to the Registration Council	65
Dividends received	2,046	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	870
	<u>£4,164</u>	Balance on 31st December, 1982	1,644
			<u>£4,164</u>

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Aibreán, 1983.

Vote 32 RESIDENTIAL HOMES AND SPECIAL SCHOOLS

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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 ...	540,000	550,264	—	10,264
B.—Special Schools	1,528,000	1,489,461	38,539	—
C.—Transport Services	10,000	8,801	1,199	—
D.—Parental Moneys—Collection Expenses	100	5	95	—
E.—Building and Equipment Grants ...	2,000,000	1,773,604	226,396	—
F.—Courses in Child Care	25,000	12,684	12,316	—
G.—Residential Homes—Adaptations and Additional Accommodation ...	70,000	69,858	142	—
H.—Superannuation	100	—	100	—
GROSS TOTAL	£ 4,173,200	3,904,677	278,787	10,264
			Surplus of Gross Estimate over Expenditure £268,523	
	Estimated	Realised	Surplus of Appropriations in Aid realised £5,080	
I.—Appropriations in Aid	17,200	22,280	Total Surplus to be surrendered £273,603	
NET TOTAL	£ 4,156,000	3,882,397		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—The saving was due to the fact that Trinity House School, Lusk did not open in 1982 as had been anticipated.
- D.—Commission payable in respect of parental moneys collected by the Garda Síochána was less than expected.
- E.—The completion of Trinity House School, Lusk and reconstruction of a recreation complex at Clonmel were not completed in 1982 as expected.
- F.—Some courses were not held.
- H.—No payment was required for superannuation purposes during the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from parents of children sent to residential homes and special schools (including allowances receivable under The Widows' and Orphans' Pensions Acts) and other miscellaneous items.	700	8,409
2. Contributions to pension scheme for non-teaching staff.	16,500	13,871
	<u>£17,200</u>	<u>£22,280</u>

1. Receipts included rental of land at Lusk, parental moneys and adjustment in respect of outstanding payable orders (S. 18/7/81).

2. The total of contributions realised was less than expected.

Note

The expenditure charged to subhead B includes a sum of £12,500 paid in settlement of a claim for compensation from an accident at Scoil Ard Mhuire, Lusk (S.18/28/76).

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Aibreán, 1983.

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, 1982, 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	392,000	366,600	25,400	—
A.2.—An tÚdarás Um Ard-Oideachas — General (Non-Capital) grants to Universities and Colleges and Designated Institutions of Higher Education	69,287,000	69,173,000	114,000	—
A.3.—An tÚdarás Um Ard-Oideachas — Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education	17,000,000	16,777,154	222,846	—
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 ...	100	—	100	—
B.—Dublin Dental Hospital — Dental Education Grant	1,145,000	1,145,000	—	—
C.—Cork Hospitals Board — General Expenses				
<i>Original</i> £500				
<i>Supplementary</i> 7,000				
	7,500	7,500	—	—
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> £375,000				
<i>Less Supplementary</i> 6,990				
	368,010	200,000	168,010	—
D.2.—Grant-in-Aid Fund for Capital Furniture and Equipment Costs for Third Level Institutions not funded by an tÚdarás Um Ard-Oideachas	100,000	79,682	20,318	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
E.—Dublin Institute for Advanced Studies	1,290,000	1,290,000	—	—
GROSS TOTAL Original £90,339,600 Supplementary 10	£ 90,339,610	89,788,936	550,674	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £550,674	
Deduct— F.—Appropriations in Aid	1,600	1,002	Deficiency in Appropriations in Aid realised £598	
NET TOTAL Original £90,338,000 Supplementary 10	£ 90,338,010	89,787,934	Net Surplus to be surrendered £550,076	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Bank interest earned in the H.E.A.'s No. 1 Account was used to reduce the grant.
- A.5.—This provision was not required.
- D.1.—Adaptation works at Dublin Dental Hospital did not proceed in 1982 as envisaged, and also the final account for Cork Dental School and Hospital did not become due for payment as anticipated.
- D.2.—The anticipated demand for some equipment for Dublin Dental Hospital did not materialise during the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the sale of prefabricated units	1,300	—
2. Miscellaneous	300	1,002
	£1,600	£1,002

1. No prefabricated units were available for sale during the year.
2. Adjustment in respect of outstanding payable orders (S.18/7/81).

Vote 33

NOTES.

In addition to the grants issued from the vote, extra amounts were issued from the Vote for Increases in Remuneration and Pensions as follows:—

An tÚdarás Um Ard-Oideachas—General Expenses	...	...	...	£ 23,000
An tÚdarás Um Ard-Oideachas—General (non-capital) Grants to Universities and Colleges and Designated Institutions of Higher Education	...	...	...	4,125,000
Dublin Dental Hospital—Dental Education Grant	...	...	...	82,000
Dublin Institute for Advanced Studies	...	...	...	84,000

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, 1982	...	...	£ 200,000
Expenditure, 1982	...	...	200,000
Balance on 31st December, 1982	...	...	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, 1982	...	...	£ 79,682
Expenditure, 1982	...	...	79,682
Balance on 31st December, 1982	...	...	Nil

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Aibreán, 1983.

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.

NATIONAL GALLERY

Vote 34

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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	£ 497,000	£ 444,362	£ 52,638	£ —
B.—Travelling and Incidental Expenses	37,000	38,266	—	1,266
C.—Post Office Services	3,000	3,090	—	90
D.—Purchase and Repair of Pictures (Grant-in-Aid)	35,250	35,250	—	—
E.—Conservation of Works of Art (Grant-in-Aid)	10,000	10,000	—	—
F.—Purchase of Books and Journals (Grant-in-Aid)	15,000	15,000	—	—
GROSS TOTAL	£ 597,250	545,968	52,638	1,356
			Surplus of Gross Estimate over Expenditure £51,282	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £134	
G.—Appropriations in Aid	250	384		
NET TOTAL	£ 597,000	545,584	Total Surplus to be surrendered £51,416	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Saving due to two assistant keeper posts not being filled pending negotiations with the Department of Public Service and to one attendant post not being filled due to Government embargo.

APPROPRIATIONS IN AID

Receipts for Gallery services were greater than expected.

EXTRA REMUNERATION

One head attendant, two senior attendants, twenty-seven attendants, one service attendant and two cleaners received sums in respect of overtime varying from £401 to £2,958.

The total amount paid to forty-two officers in respect of overtime was £54,586.

GRANTS-IN-AID ACCOUNT

	Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals
	£	£	£
Balance from 1981	(Dr) 72	16,736	(Dr) 21
Grants-in-Aid, 1982	35,250	10,000	15,000
	35,178	26,736	14,979
Expended, 1982	35,178	26,577	15,041
Balance to 1983	£ Nil	159	(Dr) 62

HOMAN POTTERTON,
Accounting Officer.

NATIONAL GALLERY,
29th April, 1983.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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> £1,390,000				
<i>Supplementary</i> 56,000				
	1,446,000	1,437,232	8,768	—
A.2.—Consultancy Services	10	—	10	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £300,000				
<i>Supplementary</i> 25,000				
	325,000	314,892	10,108	—
B.2.—Post Office Services				
<i>Original</i> £53,000				
<i>Supplementary</i> 13,000				
	66,000	64,870	1,130	—
B.3.—Office Machinery and Other Office Supplies	26,000	20,279	5,721	—
SEA FISHERIES				
C.1.—Sea Fisheries Development	335,000	321,701	13,299	—
C.2.—Main Fishery Harbour Works, including payments to the Fishery Harbour Centres Fund	4,150,000	3,930,830	219,170	—
C.3.—Fishery Harbour Centres Fund — Grants under Fishery Harbour Centres Act, 1968	15,000	15,000	—	—
D.1.—An Bord Iascaigh Mhara — Administration and Current Development (Grant-in-Aid)				
<i>Original</i> £5,010,000				
<i>Supplementary</i> 400,000				
	5,410,000	5,368,000	42,000	—
D.2.—An Bord Iascaigh Mhara — Capital Development (Grant-in-Aid)				
<i>Original</i> £3,500,000				
<i>Less Supplementary</i> 400,000				
	3,100,000	3,075,000	25,000	—
D.3.—Repayment of Advances	800,000	800,000	—	—

Vote 35

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
INLAND FISHERIES				
E.—Inland Fisheries Development ...	4,441,000	4,437,332	3,668	—
F.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid) ...	54,000	54,000	—	—
G.—Grants under EEC Individual Projects Scheme ...	10	—	10	—
H.—Expenditure in connection with Acquisition of Fisheries ...	10	—	10	—
GROSS TOTAL				
Original £20,074,030				
Supplementary 94,000				
£ 20,168,030		19,839,136	328,894	—
			Surplus of Gross Estimate over Expenditure £328,894	
Deduct—	Estimated	Realised		
I.—Appropriations in Aid				
Original £500,030				
Supplementary 93,990				
	594,020	920,104		
			Surplus of Appropriations in Aid realised £326,084	
NET TOTAL				
Original £19,574,000				
Supplementary 10				
£ 19,574,010		18,919,032		
			Total Surplus to be surrendered £654,978	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—In addition to the amount expended under this subhead, a sum of £156,600 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

A.2.—This provision was not required.

B.3.—Saving was mainly due to (1) the procurement, without charge, from another government Office, of a filing system for the purchase of which provision had been made and (2) microfilming did not proceed as quickly as expected. The saving was partly offset by unanticipated expenditure on general office equipment for the Minister of State's office.

C.2.—Saving mainly due to unanticipated delays in the provision of a Syncrolift at Killybegs.

E.—In addition to the amount expended under this subhead, a sum of £609,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

G and H.—These provisions were not required.

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Proceeds of fines and forfeitures in respect of fishery offences				
	<i>Original</i>	£364,800		
	<i>Supplementary</i>	93,990		
			458,790	742,462
2. Lettings of fishing rights	...	...	8,200	8,473
3. Receipts from Galway Fishery	...	...	80,500	105,611
4. Miscellaneous receipts	...	...	46,530	63,558
	TOTAL			
	<i>Original</i>	£500,030		
	<i>Supplementary</i>	93,990		
			£594,020	£920,104

1 and 4. Precise estimation is not possible.

3. Because of a substantial increase in the catches of salmon and eels, receipts at the Fishery were greater than estimated.

Miscellaneous receipts comprise:—

	£
Refunds of air fares from EEC	31,202
Recoupment from EEC of grants paid to Producer Organisations of Fishermen	18,298
Refund from Office of Public Works in respect of charges made in previous years	5,176
Payment for report on hydro biology	2,397
Payment from EEC for drainage in the West of Ireland	1,599
Salmon export licences	1,755
Administration of the Salmon Conservancy Fund	700
Resale of fish samples	434
Special local licence receipts	509
Sale of lobster gauges	131
Miscellaneous	1,357
	<u>£63,558</u>

EXTRA REMUNERATION

Nine officers received allowances ranging from £503 to £1,150 for attendance at certain meetings abroad. A total of £8,531 was paid to twenty-one officers for attendance at meetings abroad.

Six officers received sums ranging from £421 to £1,434 in respect of overtime. A total of £8,797 was paid to thirty-one officers in respect of overtime.

An *ex-gratia* payment of £450 was made to a Higher Agricultural Officer, on loan to this Department, for extra attendance (E. 109/110/77).

Vote 35

NOTES

In addition to the grant-in-aid issued from the Vote, an extra amount of £42,000 was issued to An Bord Iascaigh Mhara from the Vote for Increases in Remuneration and Pensions (No. 51).
£57 was paid in respect of damage to a vehicle whilst on hire to the Department (D.305/1/63).
The operations of the Galway Fishery resulted in a surplus of £50,098.
The Galway Fishery was transferred to the Central Fisheries Board in January 1982 (S. 27/14/77).

J. POWER,
Accounting Officer.

DEPARTMENT OF FISHERIES AND FORESTRY,
29th April, 1983.

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, 1982, 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 ...	9,580,000	9,193,463	386,537	—
A.2.—Consultancy Services	10	23,664	—	23,654
B.1.—Travelling and Incidental Expenses	2,164,000	2,141,578	22,422	—
B.2.—Post Office Services	659,000	563,257	95,743	—
B.3.—Office Machinery and other Office Supplies	193,000	185,073	7,927	—
C.1.—Payment to Grant-in-Aid Fund for the Acquisition of Land (Grant-in-Aid)				
<i>Original</i> £3,200,000				
<i>Supplementary</i> 450,000				
	3,650,000	3,650,000	—	—
C.2.—Forest Development and Management				
<i>Original</i> £24,348,000				
<i>Less Supplementary</i> 151,750				
	24,196,250	22,791,831	1,404,419	—
C.3.—Sawmilling	340,000	287,281	52,719	—
C.4.—Provision for Grant Assistance to Chipboard Products, Limited ...	919,000	406,249	512,751	—
D.—Grants for Afforestation Purposes ...	435,000	120,938	314,062	—
E.—Forestry Education	215,000	179,516	35,484	—
F.—John F. Kennedy Park	175,000	167,027	7,973	—
G.—Game Development and Management	454,000	451,719	2,281	—
H.—Wildlife Conservation	160,000	149,679	10,321	—
I.—Agency, Advisory and Special Services	194,990	170,862	24,128	—

Vote 36

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original	£43,037,000			
Supplementary	298,250			
	£			
	43,335,250	40,482,137	2,876,767	23,654
			Surplus of Gross Estimate over Expenditure	
			£2,853,113	
Deduct—				
J.—Appropriations in Aid				
Original	£8,250,000	Estimated		
Supplementary	298,240	Realised		
		8,548,240	10,103,577	
			Surplus of Appropriations in Aid realised	
			£1,555,337	
NET TOTAL				
Original	£34,787,000			
Supplementary	10			
	£			
	34,787,010	30,378,560	Total Surplus to be surrendered	
			£4,408,450	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £1,034,300 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- A.2.—It was necessary to employ a consultant at short notice.
- B.2.—Saving due to delay in transfer of staff to new building.
- C.2.—Saving due to labour costs and expenditure on purchase and hire of machinery being less than expected. This was partly offset by increased expenditure on maintenance of machinery. In addition to the amount expended under this subhead, a sum of £871,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- C.3.—Saving due to labour costs being less than expected. In addition to the amount expended under this subhead, a sum of £29,300 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- C.4.—Saving was mainly as a result of the Company's inability to purchase the amount of capital equipment envisaged. The amount of timber harvested by the Company was also less than expected.
- D.—Saving due to the fact that progress on the Western Package private planting scheme was slower than expected.
- E.—Saving mainly due to reduction in intake of Forestry students. In addition to the amount expended under this subhead, a sum of £17,600 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- F.—In addition to the amount expended under this subhead, a sum of £14,200 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- G.—In addition to the amount expended under this subhead, a sum of £35,500 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- H.—Saving due to new management agreement for the Wexford Wildfowl Reserve being less expensive than anticipated.
- I.—Saving was due to a provision for contingencies which in the event did not arise. This subhead includes £13,216 in respect of the expenses of the Wildlife Advisory Council. The total expenditure since the appointment of the Council in 1978 amounts to £42,112.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
FOREST RECEIPTS:		
Sales of Timber	7,595,000	8,864,905
Refund from Receiver, Irish Board Mills		
<i>Original</i>	Nil	
<i>Supplementary</i>	£298,240	
	298,240	298,240
Rents (housing, grazing, shooting, etc.)	53,000	86,999
Sale of houses to foresters	89,000	24,188
Sales of plants, refunds of travelling expenses, etc. (a)	113,000	470,092
SAWMILL RECEIPTS:		
Receipts from sawmills (subhead C.3)	400,000	359,153
TOTAL		
<i>Original</i>	£8,250,000	
<i>Supplementary</i>	298,240	
	<u>£8,548,240</u>	<u>£10,103,577</u>

Sales of Timber:— Sales of harvested timber, resulting in higher revenue, were greater than expected.

Rents:— Receipts in all categories were greater than expected.

Sale of houses to foresters:— Receipts were less than expected due to delays in closing some sales.

Miscellaneous (a):— Surplus is due to receipt of EEC grant in respect of Biomass and higher receipts at Forest Parks.

Sawmill Receipts:— Sawmill receipts were lower than expected due to difficult trading conditions.

(a) Miscellaneous Appropriations in Aid comprise:

	£
EEC grant for Biomass	316,837
Receipts at Forest Parks	62,007
Sale of plants and seeds	25,335
Compensation	16,718
Courses at Avondale	11,087
Sale of venison	8,761
Sale of scrap	6,460
Hire of Department's machinery	6,429
Sale of hay	5,702
Refund of air fares	5,168
Miscellaneous	5,588
	<u>£470,092</u>

EXTRA REMUNERATION

Five officers received amounts varying from £449 to £704 in respect of overtime. A total of £9,180 was paid to sixty-three officers for overtime.

One officer was paid £480 in respect of higher duties. Sixteen officers received a total of £1,993.

One officer received £472 in respect of attendance at meetings abroad. A total of £1,926 was paid to thirteen officers.

Vote 36

NOTES

A total of £60,055, comprising £50,250 damages in three cases and £9,805 costs in two cases, was paid in respect of personal injury claims by Forest Workers arising out of accidents at work (E.112/1/82, E.112/16/81, E.112/4/80, E.112/6/80 and E.112/34/82).

A total of £2,063 was paid in respect of damages caused in three accidents involving vehicles of the Forest and Wildlife Service. This sum includes £289 costs in two cases (S.86/4/77 and S.48/2/51).

A total of £1,852, including £188 costs, was paid in four cases in respect of four claims arising from the operations of the Forest and Wildlife Service (S.86/4/77).

A sum of £709 was paid in respect of costs arising out of a drainage dispute between a landowner and the Forest and Wildlife Service (S.86/4/77).

£550 including costs was paid in two cases arising out of delays in land acquisition cases (D.305/1/63).

A sum of £300 was paid to a tenant whose personal property was damaged due to the collapse of a wall unit (D.305/1/63).

£200 was paid in six claims for loss of personal property due to forest fires (D.305/1/63 and E.109/41/41).

A sum of £9 was paid in respect of a borrowed book which was lost (D.305/1/63).

An archaeological site, containing .75 acres with a Right-of-Way thereto, was transferred, without charge, to the Office of Public Works (S.55/1/77).

The following items were written off:—

£114,165—losses resulting from forest fires (S.86/7/39 and D.305/1/63).

£27,356—losses in respect of thefts (D.305/1/63 and S.86/4/77).

£540—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, 1982

						£
Chipboard Products, Ltd.	...	...	...	...	...	466,000
Interest accrued as at 31st December, 1982	...	...	...	...	...	96,953

GRANT-IN-AID FUND FOR THE ACQUISITION OF LAND

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1982

						£
Balance on 1st January, 1982	...	...	...	...	...	653,436
Grant-in-Aid, 1982	...	...	...	...	...	3,650,000
Amount received from sundry sources for sale of land, etc.	...	...	...	...	...	123,247
						<u>4,426,683</u>
Expenditure, 1982	...	...	...	...	...	3,783,680
						<u>£643,003</u>

J. POWER,
Accounting Officer.

DEPARTMENT OF FISHERIES AND FORESTRY,
29th April, 1983.

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, 1982

MANUFACTURING ACCOUNT

	Cong	Dundrum	Total	Trading Account — Cost of Goods produced	Cong	Dundrum	Total
Value of raw material	£ 110,539	£ 78,645	£ 189,184	...	£ 303,103	£ 263,576	£ 566,679
Carriage inwards	36,013	26,535	62,548	...			
Cost of raw material	146,552	105,180	251,732	...			
Factory wages	140,339	143,477	283,816	...			
Electricity	10,031	9,481	19,512	...			
Repairs and maintenance	6,181	5,438	11,619	...			
£	303,103	263,576	566,679	£	303,103	263,576	566,679

109

TRADING ACCOUNT

	Cong	Dundrum	Total	Trading Account	Cong	Dundrum	Total
Stock of finished goods at 1st January, 1982	£ 40,921	£ 74,959	£ 115,880	...	£ 308,680	£ 311,215	£ 619,895
Add cost of goods produced	303,103	263,576	566,679	Sales			
Less stock of finished goods at 31st December, 1982	344,024	338,535	682,559	...			
Cost of goods sold (a)	41,679	49,240	90,919	...			
Profit and Loss Account — Gross Profit	302,345	289,295	591,640	...			
£	6,335	21,920	28,255	£	308,680	311,215	619,895

(a) Including supplies for Department's use.

PROFIT AND LOSS ACCOUNT

	Cong	Dundrum	Total	Trading Account — Gross Profit Net Loss	Cong	Dundrum	Total
	£	£	£		£	£	£
Foresters' salaries and other office expenses	29,076	23,248	52,324		6,335	21,920	28,255
Insurance (notional)	1,330	1,483	2,813		27,796	9,152	36,948
Depreciation—Buildings	580	1,199	1,779				
Machinery	3,145	5,142	8,287				
	34,131	31,072	65,203				
	—	—	—				
Net Profit	34,131	31,072	65,203				
	£			£			

	Cong	Dundrum	Total		Cong	Dundrum	Total
	£	£	£		£	£	£
Gross Capital Investment in Fixed Assets at 31st December, 1981		84,587	150,139	234,726
Less Aggregate Depreciation to 31st December, 1981		46,454	47,351	93,805
Net Capital Investment in Fixed Assets at 31st December, 1981		38,133	102,788	140,921
Add Capital Investment in Fixed Assets in year ended 31st December, 1982		32,579	1,511	34,090
		70,712	104,299	175,011
Less Depreciation in year ended 31st December, 1982 (as shown above)		3,725	6,341	10,066
Net Capital Investment in Fixed Assets at 31st December, 1982		66,987	97,958	164,945
Add Value of Stock at 31st December, 1982		41,679	49,240	90,919
Capital Employed at 31st December, 1982	£	108,666	147,198	255,864

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.

29th April, 1983.

CUNTAS ar an tsuim a caitheadh, sa bhliain dar chríoch an 31 Nollaig, 1982, 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	£ 644,000	£ 633,395	£ 10,605	£ —
B.—Costais Taistil agus Costais Theagmhasacha	100,000	99,355	645	—
C.—Seirbhísí Poist	35,000	33,277	1,723	—
D.—Tithe Gaeltachta	1,250,000	1,250,000	—	—
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht	2,200,000	2,039,754	160,246	—
F.—Scéimeanna Cultúrtha agus Sóisialacha	1,507,000	1,338,907	168,093	—
G.—Fócaíocht le Ciste na Gaeilge (Deontas-i-gCabhair)	1,773,000	1,773,000	—	—
H.1.—Údarás na Gaeltachta — Caiteachas Reatha (Deontas-i-gCabhair) ...	1,256,000	1,256,000	—	—
H.2.—Údarás na Gaeltachta — Caiteachas Caipitil (Deontas-i-gCabhair) ... Meastachán bunaidh £4,656,000 Meastachán forlíontach 3,000,000 £	7,656,000	6,016,000	1,640,000	—
AN MÓR-IOMLÁN Meastachán bunaidh £13,421,000 Meastachán forlíontach 3,000,000 £	16,421,000	14,439,688	1,981,312	—
	Mar a measadh	Mar a fuarthas	Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £1,981,312	
Baintear de— I.—Leithris-i-gCabhair	28,000	46,657	Farasbarr sna Leithris-i-gCabhair a fuarthas £18,657	
AN GLAN-IOMLÁN Meastachán bunaidh £13,393,000 Meastachán forlíontach 3,000,000 £	16,393,000	14,393,031	Farasbarr Iomlán atá le tabhairt suas £1,999,969	

Vote 37

FÁLTAIS BHREISE INFÓCHTA LEIS AN STÁTCHISTE

Díbhinn ó Arramara Teoranta £3,900

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

E. agus F.—Bhí £300,000 le sábháil ar threoir an Rialtais.

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

<i>Caiteachas Caipitil:—</i>					£	
Bóithre	...	...	...	...	324,090	
Uisce agus séarachas	...	...	...	...	239,893	
Muiruibreacha	...	...	...	...	116,369	
Forbairt chomharchumann	...	...	...	...	169,650	
Hallaí agus Coláistí Gaeilge	...	...	...	...	66,600	
Cóiríocht saoire	...	...	...	...	37,594	
Aiseanna chaitheamh aimsire	...	...	...	...	37,695	
Aiseanna páirceála	...	...	...	...	2,000	
Bád nua do Chléire	...	...	...	...	189,248	
Báid iascaigh	...	...	...	...	25,070	
Córas leictreachais ar oileáin	...	...	...	...	1,195	
Saoráidí ilghnéitheacha	...	...	...	...	4,980	1,214,384

<i>Caiteachas Eile:—</i>					£	
Bóithre	...	...	...	...	2,333	
Uisce agus séarachas	...	...	...	...	280,350	
Talmhaíocht	...	...	...	...	3,266	
Forbairt chomharchumann	...	...	...	...	539,421	825,370
						<u>£2,039,754</u>

Bhain £10,670 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 Synge, Gaoth Sáile, Co Mhaigh Eo					£	
...	...	...	...	...	25,000	
Teach Aíochta Sruth an Ghleanna, An Bun Beag, Co. Dhún na nGall						
...	...	...	...	...	1,924	
						<u>£26,924</u>

Sa chaiteachas eile ar chomharchumainn áirítear iasachtaí, saor ó ús, dar luach £287,000 a thug iomlán na n-iasachtaí sin go £426,500 ó cuireadh tús leo sa bhliain 1977.

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	81,480
Daltaí Gaeltachta ar chúrsaí oiliúna áirithe	27,679
Lucht iostais a choinníonn foghlaimoirí aitheanta Gaeilge Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha i nGaeilge	891,464
Comhaltas Ceoltóirí Éireann	179,610
Siamsa Tíre	110,000
Caillteanas ar an “Naomh Ciarán” don tseirbhís idir Dún na Séad agus Cléire	20,000
Féilte éagsúla	10,250
Bunscoil chónaithe lán Ghaelach	7,151
Scéim Spreagtha na Gaeilge i dtíthe cónaithe nua	6,004
Seirbhísí ilghnéitheacha	4,800
	469
	<u>£1,338,907</u>

G.—Fuarthas suim bhreise £27,000 ó Vóta 51 agus íocadh le Ciste na Gaeilge í.

H.1.—Fuarthas suim bhreise £135,000 ó Vóta 51 agus íocadh le hÚdarás na Gaeltachta í.

H.2.—Níor tuilleadh an oiread agus a measadh a thuillfí de na deontais a íocann Údarás na Gaeltachta ar mhaithe le tionscail.

LEITHRIS-I-gCABHAIR

	Mar a measadh	Mar a fuarthas
	£	£
1. Aisghnóthú tuarastail oifigigh ar iasacht ag Bord na Gaeilge ...	5,000	6,556
2. Aisíoc iasachtaí	8,500	785
3. Fáltais ilghnéitheacha	14,500	39,316
	<u>£28,000</u>	<u>£46,657</u>

1. Méadú pá agus íocaíocht i leith riaráistí is cúis leis an teacht isteach breise.
2. Níor aisíocadh tráthchodanna d'iasachtaí amhail mar a bhíodhas ag súil leo.
3. Ní féidir fáltais mar seo a mheas go cruinn. Is iad is mó atá san áireamh ná (i) aisghnóthú fuilleach tuarastail (£2,350) oifigigh a bhí ar iasacht ag Comharchumann, (ii) ranníocaíocht (£9,000) ó Chomhairle Chontae i leith chostas muiroibreacha, (iii) aisíoc deontas (£24,435 san iomlán) faoi scéimeanna éagsúla, agus (iv) suimeanna (£3,332 san iomlán) in orduithe íocaíochta a eisíodh roimh 1 Eanáir, 1982, agus a cuireadh ar ceal ina dhiaidh sin tar éis dóibh dul as dáta.

LUACH SAOTHAIR BHREISE

Fuair Ardoifigeach Feidhmiúcháin agus Oifigeach Feidhmiúcháin iomlán £750 mar Rúnaí (i ndiaidh a chéile) ar Arramara Teoranta.

Fuair sé oifigeach suimeanna éagsúla ó £5 go £39 as £150 san iomlán a caitheadh ar ragobair.

Vóta 37

CUNTAS CHISTE NA GAELIGE

Fúilleach ar 1 Eanáir, 1982

Deontas-i-gCabhair, 1982 (£27,000 ó Vóta 51 san áireamh)

£
45,238
1,800,000
1,845,238

Íocaíochtaí le:—

Bord na Gaeilge	...	...	...	...	877,000
Bord na Leabhar Gaeilge	...	...	...	...	149,013
Comhdháil Náisiúnta na Gaeilge	...	...	...	...	210,000
Gael-Linn	...	...	...	...	266,272
Conradh na Gaeilge	...	...	...	...	120,534
An tOireachtas	...	...	...	...	40,000
Cumann na bhFiann	...	...	...	...	70,000
An Comhlachas Náisiúnta Drámaíochta	...	...	...	...	46,000
Taibhdhearc na Gaillimhe	...	...	...	...	42,000
Amharclann Ghaoth Dobhair	...	...	...	...	2,400
An Gael-Acadamh	...	...	...	...	10,000

1,833,219

Fúilleach ar 31 Nollaig, 1982

£12,019

L. TÓIBIN,

Oifigeach Cuntasatíochta.

ROINN NA GAELTACHTA,
11 Aibreán, 1983.

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, 1982, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Agriculture, including certain services administered by that Office, and for payment of certain subsidies and sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GENERAL ADMINISTRATION				
A.1.—Salaries, Wages and Allowances	38,188,000	37,034,712	1,153,288	—
A.2.—Office Machinery and other Office Supplies	351,500	304,292	47,208	—
A.3.—Travelling and Incidental Expenses	4,115,000	4,408,836	—	293,836
A.4.—Post Office Services	2,496,000	2,591,115	—	95,115
A.5.—Advertising and Publicity ...	238,500	216,750	21,750	—
A.6.—Consultative Councils, Inquiries and Reports	23,500	28,524	—	5,024
A.7.—Consultancy Services	110,000	107,689	2,311	—
EDUCATION, RESEARCH AND ADVISORY SERVICES				
B.1.—University Colleges	7,403,000	7,412,399	—	9,399
B.2.—Agricultural Schools and Farms ...	1,053,000	993,568	59,432	—
B.3.—An Foras Talúntais—Grant-in-Aid for General Purposes	13,105,000	13,105,000	—	—
B.4.—An Foras Talúntais—Grant-in-Aid for Capital Purposes	10	—	10	—
B.5.—Research and Testing	1,222,370	1,059,968	162,402	—
B.6.—County Committees of Agriculture	300,000	269,887	30,113	—
B.7.—Scholarships and Training ...	40,000	25,952	14,048	—
B.8.—Technical Assistance	12,000	2,600	9,400	—
B.9.—Irish Co-operative Organisation Society—Grant for General Expenses	22,000	22,000	—	—
B.10.—Irish Countrywomen's Association—Grant for General Expenses ...	24,200	24,200	—	—
B.11.—Macra na Feirme—Grant for General Expenses	45,000	45,000	—	—
B.12.—Federation of Irish Bee-Keepers' Association—Grant for General Expenses	1,000	1,000	—	—

Vote 38

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
B.13.—Prizes at Shows, etc.	£ 20,200	£ 20,206	£ —	£ 6
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 £14,526,000 Supplementary 285,000	14,811,000	14,811,000	—	—
B.16.—An Chomhairle Oiliúna Talmhaíochta—Grant-in-Aid for Capital Purposes	1,600,000	1,327,126	272,874	—
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE				
C.1.—Improvement of Livestock ...	663,000	580,990	82,010	—
C.2.—Bovine Tuberculosis Eradication	13,105,000	13,482,637	—	377,637
C.3.—Brucellosis Eradication	10,205,000	7,100,096	3,104,904	—
C.4.—General Disease Control and Eradication	10,000	10,114	—	114
C.5.—Payments to Bovine Tuberculosis and Brucellosis Eradication Schemes Hardship Fund (Grant-in-Aid)	1,150,000	500,000	650,000	—
PRODUCTION AND DEVELOPMENT AIDS				
D.1.—Beef Cattle Incentive Scheme ...	6,000	2,688	3,312	—
D.2.—Sheep Headage Grants	5,000	2,341	2,659	—
D.3.—Poultry and Eggs	166,000	130,346	35,654	—
D.4.—Horticulture	5,000	2,365	2,635	—
D.5.—Winter Fodder Schemes Original £3,100,000 Less Supplementary 640,010	2,459,990	2,454,193	5,797	—
D.6.—Scheme of Assistance for the Expansion of the Cattle Breeding Herd ...	5,500,000	2,558,010	2,941,990	—
FOOD SUBSIDIES AND MARKETING AIDS				
E.1.—Subsidies on Milk and Dairy Produce	65,202,000	58,390,148	6,811,852	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
E.2.—Grant to Pigs and Bacon Commission for Market Promotion Purposes <i>Original</i> £200,000 <i>Less Supplementary</i> 199,990	10	—	10	—
E.3.—Winding-up of Pigs and Bacon Commission <i>Original</i> Nil <i>Supplementary</i> £5,600,000	5,600,000	5,490,769	109,231	—
OTHER SERVICES				
F.1.—Agricultural Credit Corporation <i>Original</i> £453,410 <i>Supplementary</i> 186,000	639,410	642,021	—	2,611
F.2.—Payment under Exchange Rate Guarantee on loans for Agricultural Purposes	1,000,000	530,712	469,288	—
F.3.—Interest Subsidy Scheme for Non-Development Farmers	5,000,000	1,563,738	3,436,262	—
F.4.—Reduced Interest Scheme for Farmers in Severe Financial Difficulty <i>Original</i> Nil <i>Supplementary</i> £1,500,000	1,500,000	69,506	1,430,494	—
G.—Pension Payments to Former Employees of the Dairy Disposal Company Limited	36,000	56,946	—	20,946
H.—An Chomhairle Olla — Grant-in-Aid for General Expenses	98,000	98,000	—	—
I.1.—Córas Beostoic agus Feola — Grant-in-Aid for General Expenses	765,000	765,000	—	—
I.2.—Beef Classification Scheme	68,500	45,060	23,440	—
J.—Bord na gCapall — Grant-in-Aid for General Expenses	950,000	950,000	—	—
K.1.—International Co-operation	300,000	292,200	7,800	—
K.2.—Payment to World Food Programme (Grant-in-Aid) Account (Grant-in-Aid)	800,000	800,000	—	—
K.3.—Food and Agriculture Organisation — Contributions to Schemes	100,000	100,000	—	—
K.4.—Food Aid Convention under International Wheat Agreement (Grant-in-Aid) Account (Grant-in-Aid)	770,000	770,000	—	—
K.5.—Food and Agriculture Organisation — International Fertiliser Supply Scheme	325,000	286,875	38,125	—

Vote 38

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
L.—Miscellaneous Services — Token Provisions	£ 110	£ 4,142	£ —	£ 4,032
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> £51,000,000				
<i>Supplementary</i> 4,000,000				
	55,000,000	54,655,472	344,528	—
M.2.—Aids to Farmers in Certain Less Favoured Areas				
<i>Original</i> £36,900,000				
<i>Supplementary</i> 400,000				
	37,300,000	39,568,670	—	2,268,670
M.3.—Market Intervention — Incidental Expenses	32,696,000	23,470,235	9,225,765	—
M.4.—Market Intervention — Losses by Deficiency, Accident, etc. ...	1,940,000	1,147	1,938,853	—
M.5.—Grants for Marketing and Processing of Agricultural Products ...	167,200	110,679	56,521	—
M.6.—Special Premium on Exports of Beef to the United Kingdom	8,000,000	1,619,489	6,380,511	—
M.7.—Aids to Horticultural Producer Groups	25,000	22,164	2,836	—
M.8.—Suckler Cow Scheme — National Element	500	3,924	—	3,424
M.9.—Programme of Special Measures for Ireland				
<i>Original</i> £19,025,000				
<i>Less Supplementary</i> 284,990				
	18,740,010	13,223,106	5,516,904	—
GROSS TOTAL				
<i>Original</i> £344,663,000				
<i>Supplementary</i> 10,846,000				
<i>Do.</i> 10				
	£ 355,509,010	314,195,607	44,394,217	3,080,814
			Surplus of Gross Estimate over Expenditure £41,313,403	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised	
N.—Appropriations in Aid	79,428,000	62,553,144	£16,874,856	
NET TOTAL			Net Surplus to be surrendered	
<i>Original</i> £265,235,000			£24,438,547	
<i>Supplementary</i> 10,846,000				
<i>Do.</i> 10				
	£ 276,081,010	251,642,463		

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Sale of lands at Thorndale, Beaumont Road, Dublin to Radio Telefís Éireann (£96,733) and at Kildalton Agricultural and Horticultural College to Kilkenny County Council (£1,000) £97,733

Agricultural levies collected under EEC Regulations and paid to the Exchequer amounted to £4,900,285.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £2,908,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- A.2.—The planned purchase of some replacement and additional computer equipment as well as some office machinery was not completed within the year.
- A.3.—Increases in mileage and subsistence rates on home travel were larger than were provided for.
- A.5.—The Department's exhibit at the 1982 Royal Dublin Society's Spring Show had to be cancelled because of industrial action.
- A.6.—The excess was due mainly to expenditure on some committees which had not been provided for.
- B.1.—In addition to the amount expended under this subhead, a sum of £603,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.2.—The saving was due to more efficient use of staff and economies on purchases. In addition to the amount expended under this subhead, a sum of £84,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.5.—The saving arose mainly from a reduction in the purchase of cattle at Backweston Farm, delay in the completion of part of a building programme at Raphoe Farm, and expected importations of livestock for quarantine at Spike Island not taking place.
- B.6.—A number of County Committees of Agriculture carried over credit balances from 1981, which reduced the demand for funds in 1982.
- B.7.—The saving arose because while provision had been made for a full year, allowances to holders of University scholarships ceased in most cases in June, 1982.
- B.8.—Applications for grants in some residual cases were not received.
- B.16.—Progress on some of the works provided for was slower than expected (see note on subhead N. 6).
- C.1.—The saving arose mainly on (a) cattle performance testing due to the transfer of certain items to subhead M. 9 and a reduced intake of bulls because of reconstruction work at Tully, and (b) milk recording schemes because participation by local bodies in a re-organised service was below expectations.
- C.3.—Payments for testing by veterinary surgeons and for reactors slaughtered were less than expected due to progress in Brucellosis eradication.
- C.5.—The number of reactors disclosed under the Brucellosis Eradication Scheme and the number of infected herds depopulated were less than expected.
- D.1. and D.2.—The number of residual payments arising under these terminated schemes was less than anticipated.
- D.3.—The closure of the Turkey Breeding Unit at Athenry in September, 1982, led to a saving in feed costs etc. (see note on subhead N. 10).

Vote 38

- D.4.—The saving was due mainly to a lack of demand for grants towards the cost of co-operative packing and grading stations.
- D.6.—Inspections under the scheme took longer than anticipated and the very large number of individual cases which had to be further investigated slowed down payments considerably.
- E.1.—The saving arose mainly because the rates of subsidy on butter and milk were not increased to offset increases in price support levels.
- F.2.—Exchange rate fluctuations cannot be predicted accurately and exchange rate losses claimed by the banks and the ACC fell substantially short of what had been expected (see note on subhead N. 11).
- F.3.—The response from applicants under this new scheme was lower than expected and the processing of applications proved to be more complex than had been anticipated.
- F.4.—The number of applications processed within the year by the banks and the ACC was less than expected, partly because of the complicated nature of the scheme.
- G.—The excess arose because of unforeseen pension increases as well as payment of some arrears.
- I.2.—An EEC classification grid was not introduced until late in the year and this resulted in the non-purchase of some equipment.
- K.5.—The saving arose mainly because of favourable movements in the cost of both fertiliser and freight.
- L.—The excess was due mainly to payment of a balance in respect of export promotional activities in 1981.
- M.2.—On-farm inspections were completed more quickly than anticipated and as a result it was possible to pay more grants before the end of the year.
- M.3.—Because of market conditions the quantities of beef and butter offered for intervention purchase were less than anticipated (see note on subhead N. 15).
- M.4.—Final decisions on some expected losses were not taken during the year.
- M.5.—Some marketing and processing projects for which grants had been approved were not completed during the year.
- M.6.—Because of market conditions in the UK, the amount of variable premiums payable to Irish exporters of beef was considerably lower than anticipated (see note on subhead N. 17).
- M.7.—The saving arose because the amount of aid due on a claim received was less than estimated.
- M.8.—The number of residual payments arising under this terminated scheme was greater than anticipated.
- M.9.—The saving arose because (1) an aid measure for premovement testing for tuberculosis and brucellosis was not implemented, (2) the number of applications for silage subsidy was considerably less than anticipated and (3) building projects for performance/progeny testing did not get under way until late in the year.

APPROPRIATIONS IN AID

	Corresponding Debit Subhead	Estimated £	Realised £
1. Recoupment of salaries, etc., of officers on loan to outside bodies	A.1	30,000	97,258
2. Recoupment by EEC of certain travelling expenses	A.3	340,000	287,733

	Corresponding Debit Subhead	Estimated £	Realised £
3. Receipts from students' fees, sale of livestock and farm produce, etc., at Agricultural Schools and Farms	B.2	171,600	213,169
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	170,000	172,956
5. Receipts from seed testing fees, certification fees, licensing fees, etc., and receipts from Backweston Farm	B.5	618,200	681,542
6. Receipts from EEC relating to agricultural, educational and advisory facilities under Western Package	B.16	600,000	327,127
7. Receipts from licences and from sale and leasing of livestock	C.1	357,600	555,805
8. Receipts from EEC under programme for accelerated eradication of Bovine Tuberculosis	C.2	2,010,000	2,194,880
9. Receipts from EEC under programme for accelerated eradication of Brucellosis	C.3	3,920,000	3,501,865
10. Receipts from fees in respect of poultry hatchery licences, blood-testing fees and from sale of white turkeys, poultry, eggs, etc.	D.3	135,700	98,703
11. Receipts under exchange rate guarantee on loans for agricultural purposes	F.2	10	21,262
12. Repayment of advances under Grain Storage (Loans) Act, 1951, etc.	L	31,500	38,863
13. Receipts from EEC under Farm Modernisation Scheme, Western Measures and EEC Interest Subsidy Scheme	M.1	15,000,000	11,970,995
14. Receipts from EEC under Scheme of Aids to Farmers in Less Favoured Areas	M.2	18,680,000	18,560,841
15. Receipts from EEC of incidental expenses arising out of market intervention	M.3	22,245,000	16,267,549
16. Receipts in respect of intervention stock losses	M.4	10	—
17. Receipts from the United Kingdom Government in respect of the special premiums on exports of beef to the United Kingdom	M.6	8,000,000	1,650,844
18. Receipts from EEC under Programme of Special Measures for Ireland	M.9	2,847,000	2,504,354
19. Receipts from licences, inspection fees, etc., under Agricultural Produce (Fresh Meat) Acts and Pigs and Bacon Acts		2,100,000	1,386,361
20. Receipts from veterinary inspection fees for live exports		550,000	266,721
21. Receipts from fees for dairy premises inspection services		1,500,000	1,465,854
22. Receipts from Church Temporalities Fund		10,000	10,000
23. Receipts from forfeited deposits and securities under EEC Intervention, export refund, etc. arrangements		100,000	206,436
24. Other receipts		11,380	72,026
		<u>£79,428,000</u>	<u>£62,553,144</u>

Vote 38

1. The surplus was due mainly to recoupment of salaries etc., of officers who were unexpectedly seconded to outside agencies.
2. It was possible to achieve some economies on travel to EEC meetings.
3. The surplus was due mainly to the sale from the Munster Institute in January of livestock which it had been expected would be sold in 1981.
5. The surplus was due mainly to higher receipts than expected from the sale of seed from Backweston Farm, the sale of livestock from Raphoe Farm and fee payments to the Office of Controller of Plant Breeders' Rights.
6. Some works by ACOT under the Western Package progressed more slowly than expected (see note on subhead B.16).
7. Receipts from milk recording fees were considerably higher than anticipated because of an increase in the number of cows recorded and the collection of arrears.
8. The number of tuberculosis reactors slaughtered was somewhat higher than anticipated.
9. The deficit was due to the slaughter of a smaller number of brucellosis reactors than anticipated.
10. There was a reduction in receipts from sale of turkeys because of the closure of the Turkey Breeding Unit at Athenry (see note on subhead D. 3).
11. Exchange rate fluctuations cannot be predicted accurately (see note on subhead F.2).
12. Some advances which were proper to 1981 were not repaid until 1982.
13. The FEOGA advance under the programme for Western Development was less than expected because of the slow rate of progress on work under the Programme.
15. Because of market conditions the quantities of beef and butter offered for intervention purchase were less than anticipated (see note on subhead M. 3).
17. Because of market conditions in the UK, the amount of variable premiums received was considerably lower than anticipated (see note on subhead M. 6).
18. Recoupment from the EEC was less than expected because industrial action caused delays in the payment of the partly recoupable subsidies to first time silage makers.
19. The deficit was due to slow payment of fees by bacon curers and to lower cattle and sheep slaughterings than had been expected.
20. These new fees could not be introduced until May, 1982, and the number of live cattle subsequently exported to third countries fell below the level anticipated.
23. It is not possible to estimate accurately the amount of deposits and securities which will be forfeited.
24. Receipts under this miscellaneous heading cannot be closely estimated.

EXTRA REMUNERATION

A Principal Officer received an amount of £3,547 from the Central Fisheries Board for acting as Chief Executive of the Board.

An Agricultural Inspector received an allowance of £524 for acting as Chief Officer of An Chomhairle Olla.

Sixty Officers of the Department's veterinary staff received gratuities ranging from £413 to £1,860 in respect of additional work, research and supervisory duties. The total amount paid was £72,979.

Thirty-three Agricultural Officers received amounts ranging from £434 to £1,619 for extra duties, including supervisory work, in respect of varying periods. The total amount paid was £50,684.

Two Agricultural Officers received amounts of £3,272 each from Vote 43 for services as night telephonists.

Three Indoor Foremen received allowances ranging from £765 to £810 in respect of Sunday duty. The total amount paid was £2,340.

Forty officers received allowances ranging from £402 to £1,891 for attendance at certain meetings abroad. The total amount paid was £42,146.

Four hundred and fifty-seven employees received sums varying from £401 to £9,185 in respect of overtime, Sunday duty, etc. The total expenditure on overtime was £1,020,052.

The total number of officers who received extra remuneration was one thousand, three hundred and ninety two.

NOTES

Subhead A.3 includes expenditure of £85 on gifts made on behalf of the Minister to his counterparts abroad and on a gift made by a Minister of State on a visit abroad (D.306/24/63).

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

£20,000 to an employee of the Department in settlement of a claim in respect of dermatitis allegedly contracted during the course of her official duties (subhead A.3 (S.90/20/82)).

£8,500 to a former employee of the Department in settlement of a claim for damages arising from personal injuries sustained as a result of an accident at the Department's offices (subhead A.3 (E.112/30/82)).

£117 in total to six employees of the Department in respect of damage to clothes or property during the course of their employment (subhead A.3 (E.109/41/41)).

£25 to an employee of the Department in respect of loss of overcoat taken from official premises in Brussels (subhead A.3 (E.109/41/41)).

£850 to an employee of the Department to compensate for loss arising from the non-availability of a gate lodge for occupancy in accordance with the conditions of his employment (subhead B.2 (E.109/279/75)).

£3,685 to thirty 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. £480 to five herd-owners in respect of cattle which passed the test but were subsequently at slaughter found to be suffering from tuberculosis. £1,270 to ten 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)).

Expenditure amounting to £57 was incurred under subhead C.3 in respect of payment to a veterinary practitioner for a private test because the resultant blood test under the Brucellosis Eradication Scheme was misinterpreted by Department's staff leading to the unwarranted restriction of the herd (S.90/15/56).

Interest amounting to £1,012 awarded at High Court proceedings was paid in a case where payment of reactor grants had been withheld (subhead C.3 (S.90/7/80)).

Compensation amounting to £860 was paid to three herd-owners in respect of three animals which died after treatment for warble fly (subhead C.4 (D.306/30/63)).

£1,891 comprising 50 per cent compensation (£700) and costs (£1,191) was paid in a case where applicants for a grant under the Farm Modernisation Scheme carried out some bulldozing of a right-of-way and of disused turbary belonging to third parties. The Department was cited with co-responsibility (subhead M.1 (S.313/2/73)).

In addition to the grants-in-aid issued from the Vote, extra amounts were issued from the Vote for Increases in Remuneration and Pensions (No. 51) as follows:—

	£
An Foras Talúntais	1,624,000
An Chomhairle Oiliúna Talmhaíochta	983,000
Córas Beostoic agus Feola	7,000
Bord na gCapall	50,000

A total amount of £41,259 paid in error to veterinary practitioners in respect of T.B. testing was charged to a suspense account pending recovery by deduction from payments to the practitioners in 1983.

The following sums were written off:—

Reference	Amount	
S.90/15/56	£ 30	Amount due by leaseholder for disposal of ram under scheme of leasing rams to private breeders.
D.306/25/62	£ 22	Irrecoverable portion of cost of compulsory castration of unlicensed bulls.
S.90/15/56	£551	Debts due for services rendered by the Veterinary Research Laboratory at Abbotstown and the Regional Veterinary Laboratories at Sligo and Limerick.

Vote 38

Reference	Amount
S.311/7/81	£157,594

Monetary compensatory amounts on exports of live cattle prior to 25th November, 1975, which could not be collected. £156,678 of this amount was paid to FEOGA from subhead M.5 in 1981 in connection with the closing of FEOGA accounts for 1974 and 1975. The balance of £916 was due to the Exchequer as Own Resources.

J. O'MAHONY,
Accounting Officer.

26th April, 1983.

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, 1982.

(Capital amounts only)

	£
Advances under the Grain Storage (Loans) Act, 1951	114,632
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (a)	49,961
Miscellaneous	25
	<u>£164,618</u>

(a) Reducible, if certain conditions are complied with, to £37,467.

WORLD FOOD PROGRAMME (GRANT-IN-AID) ACCOUNT

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1982

	£
Balance on 1st January, 1982	67,751
Grant-in-Aid (Subhead K.2)	800,000
	<u>867,751</u>
Contribution to World Food Programme	816,960
Balance on 31st December, 1982	<u>£50,791</u>

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1982.

						£
Balance on 1st January, 1982	...	...	...	...	...	Nil
Grant-in-Aid (Subhead K.4)	...	...	...	...	...	770,000
						<hr/> 770,000
Contribution to World Food Programme	...	...	...	...	...	462,953
Balance on 31st December, 1982	...	...	...	...	...	<hr/>£307,047

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1982

						£
Balance on 1st January, 1982	...	...	...	...	...	115,530
Grant-in-Aid (Subhead C.5)	...	...	...	...	...	500,000
						<hr/> 615,530
Grants to Herd-Owners	...	...	...	...	...	603,280
Balance on 31st December, 1982	...	...	...	...	...	<hr/>£12,250

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

						£
Receipts from the Employment Guarantee Fund	...	...	...	...	...	79,450
Payment to Comhlucht Siúicre Éireann Teo. for job creation	...	...	...	...	...	79,450

J. O'MAHONY,
Accounting Officer.

26th April, 1983.

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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 ...	6,588,000	6,363,619	224,381	—
B.—Travelling and Incidental Expenses ...	517,000	540,406	—	23,406
C.—Post Office Services	468,000	433,326	34,674	—
D.—Legal Expenses	86,000	59,958	26,042	—
E.—Statutory Contributions to Land Bond Fund, Local Loans Fund and Church Temporalities Fund	4,995,000	4,659,744	335,256	—
F.—Deficiencies from Sales of Land Bonds allocated to Government Departments	15,000	22,398	—	7,398
G.—Deficiency of Income from Untenanted Land	1,286,000	1,100,000	186,000	—
H.1.—Payment to Grant-in-Aid Fund for Land Purchases under Farmers' Retirement Scheme (Grant-in-Aid)	1,500,000	1,409,777	90,223	—
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	800,000	845,510	—	45,510
H.4.—Life Annuities (Land Act, 1965), Advances, Compensation, Additional Allowances and Auctioneers' Commission	25,940	15,405	10,535	—
I.—Gratuities to ex-Employees	25,000	2,650	22,350	—
J.—Improvement of Estates, etc. ...	1,000,000	1,189,714	—	189,714
K.—Adjustment Advances	30	—	30	—
L.—Losses by Default, Accident, etc. ...	20	—	20	—
GROSS TOTAL	£ 17,306,000	16,642,507	929,521	266,028
			Surplus of Gross Estimate over Expenditure £663,493	
	Estimated	Realised	Surplus of Appropriations in Aid realised £298,519	
M.—Appropriations in Aid	1,995,000	2,293,519	Total Surplus to be surrendered £962,012	
NET TOTAL	£ 15,311,000	14,348,988		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—Saving due mainly to integration of staff within areas where the telephone service is provided for in the Agriculture Vote.
- D.—Saving due to some court cases going in favour of the Land Commission and others not being finalised before the end of the year.
- E.—Acquisitions of land were lower than expected and as a result fewer bonds than anticipated were issued.
- F.—Land Bonds allocated to Government Departments had to be sold at market prices lower than anticipated.
- G.—As well as fewer bonds than anticipated being issued, as indicated under subhead E above, revenue from letting of lands was greater than expected.
- H.1.—The level of interest in the Farmers' Retirement Scheme fell below expectations.
- H.3.—Excess due mainly to slight underestimation of likely annuity commitments.
- H.4.—A proposed review of annuities payable under the Land Act, 1965 was not finalised during the year.
- I.—Payments cannot be estimated precisely as they are dependent on the particular estates dealt with during the year.
- J.—Excess due to increased emphasis on land allotment and wage increases for field workers.

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))	103,000	112,935
2. Fees and costs recovered	2,000	407
3. Surplus income of Rent and Interest Accounts	68,000	109,011
4. Excess annuities, etc., (Land (Finance) Rules, 1956, Rules 3 and 4 (1) (a) and (b) (i), (ii))	1,200,000	1,193,920
5. Contributions towards improvements expenditure	120,000	171,033
6. Receipts from the resale of land purchased under the Farmers' Retirement Scheme (EEC Directive 72/160)	320,000	482,865
7. Reimbursement from European Agricultural Guidance and Guarantee Fund	25,000	36,150
8. Interest on bank deposits and sundries	150,000	180,198
	<u>£1,995,000</u>	<u>£2,293,519</u>

1. (ii) and 8. Surplus due to increased bank deposit interest during the year.
2. Receipts cannot be estimated precisely.
3. Surplus represents carryover of revenue from lettings for previous year.
- 5 and 6. More allottees than anticipated opted to pay for lands and improvements in cash rather than by way of annuity.
7. Surplus due to adjustment of claims in respect of previous years.

Vote 39

EXTRA REMUNERATION

Twenty-two officers received sums varying from £413 to £2,618 in respect of overtime. The total expenditure on overtime was £32,078.

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

NOTES

Fees (stamps) amounting to £2,316 in respect of this service were received during the year.

£336 was paid in respect of increases in Social Insurance liability and meal and tool allowances during the currency of two building contracts (S.9/2/70 and S.9/14/79).

A total of £640 (including £619 in respect of four lettings) was written off Rent and Interest Account as irrecoverable (D.305/1/63 and F.63/16/52).

Losses of tools, equipment and fittings to the value of £577 were written off (D.305/1/63, S.201/2/75 and F.63/16/52).

Well-boring work to the value of £11,293 and £5,418, respectively, was done on a recoupment basis for Geological Survey Office and Office of Public Works.

Work to the value of £3,673, being part construction of water and effluent disposal unit, was done at the Veterinary Research Laboratory at Doonally, Co. Sligo. This amount was recouped from the Agriculture Vote.

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1982

					£
Balance on 1st January, 1982	...	...	...	...	Nil
Grant-in-Aid, 1982	...	...	...	...	1,409,777
					<hr/>
					1,409,777
Expenditure, 1982	...	...	...	...	1,409,777
					<hr/>
Balance on 31st December, 1982	...	...	...	...	Nil

GRANT-IN-AID FUND FOR GENERAL LAND PURCHASES

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1982

					£
Balance on 1st January, 1982	...	...	...	...	156,877
Grant-in-Aid, 1982	...	...	...	...	Nil
					<hr/>
					156,877
Expenditure, 1982	...	...	...	...	9,685
					<hr/>
Balance on 31st December, 1982	...	...	...	...	£147,192

J. O'MAHONY,
Accounting Officer.

26th April, 1983.

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-Reachtair Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1982, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Labour, including certain services administered by that Office, and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances <i>Original</i> £7,326,000 <i>Less Supplementary</i> 30,000	7,296,000	7,360,545	—	64,545
A.2.—Consultancy Services	10,000	—	10,000	—
B.1.—Travelling and Incidental Expenses	800,000	867,258	—	67,258
B.2.—Office Machinery and other Office Supplies	145,000	145,190	—	190
C.—Post Office Services	740,000	760,814	—	20,814
D.—Advertising and Publicity	105,000	69,234	35,766	—
E.—Commissions and Special Inquiries ...	30,000	22,257	7,743	—
F.—Subscriptions to International Organisations	144,000	139,539	4,461	—
G.—Research	50,000	44,973	5,027	—
H.—Resettlement Allowances	350,000	290,102	59,898	—
I.—Career Information	4,000	3,846	154	—
J.1.—An Chomhairle Oiliúna — Administration and General Expenses (Grant-in-Aid)	9,140,000	9,140,000	—	—
J.2.—An Chomhairle Oiliúna — Capital Expenditure (Grant-in-Aid)	9,680,000	9,680,000	—	—
K.—National Industrial Safety Organisation	22,000	22,000	—	—
L.—Irish Management Institute — Grant for Training	435,000	435,000	—	—
M.—Council for Education, Recruitment and Training of Hotel and Catering Workers (CERT) — Grant for Training	240,000	240,000	—	—
N.—Grants for Advisory Services for Emigrants	38,000	38,000	—	—

Vote 40

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
O.—Grants for Trade Union Education and Advisory Services	540,000	540,000	—	—
P.—Employment Incentive Schemes ...				
<i>Original</i> £2,000,000				
<i>Supplementary</i> 4,000,000	6,000,000	2,581,410	3,418,590	—
Q.—Council for the Status of Women ...				
<i>Original</i> £65,000				
<i>Supplementary</i> 30,000	95,000	94,519	481	—
R.—Employment Equality Agency ...	282,000	282,000	—	—
S.—Trade Union Amalgamations ...	10,000	—	10,000	—
T.—Work Experience Programme ...	10	—	10	—
U.—College of Industrial Relations — General Expenses (Grant-in-Aid)	35,000	35,000	—	—
V.—Graduate Conversion Courses Allowances	100,000	45,820	54,180	—
W.—Training and Employment of Young Persons including Youth Employment Agency (Grant-in-Aid) ...	41,000,000	41,000,000	—	—
GROSS TOTAL				
<i>Original</i> £73,291,010				
<i>Supplementary</i> 4,000,000	£ 77,291,010	73,837,507	3,606,310	152,807
			Surplus of Gross Estimate over Expenditure £3,453,503	
Deduct—	Estimated	Realised		
X.—Appropriations in Aid	2,000,010	1,345,557		Deficiency in Appropriations in Aid realised £654,453
NET TOTAL				
<i>Original</i> £71,291,000				
<i>Supplementary</i> 4,000,000	£ 75,291,000	72,491,950		Net Surplus to be surrendered £2,799,050

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—Consultancy services provided for did not have to be used.

B.1.—Expenditure on domestic travelling and subsistence was more than anticipated.

D.—Certain publicity provided for did not arise.

E.—Expenditure on the Committee on Welfare Services Abroad and the Working Party on Child Care Facilities for Working Parents was less than anticipated.

G.—A bill for £5,000 which was expected in 1982 was not received until January, 1983.

H.—Following termination of the Resettlement Assistance Scheme with effect from 3rd August, 1982, payments ceased except where commitments had been entered into before that date.

P.—Supplementary allocation was made to provide for increased rates of payment and duration of payments; these changes did not increase 1982 expenditure to the extent anticipated.

S.—No claims in respect of trade union amalgamations were received in 1982.

V.—Participation in graduate conversion courses was much lower than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal)	90,000	91,960
2. Receipts from European Social Fund	1,836,000	1,147,572
3. Recoupment of salaries, etc. of officers on secondment	10,000	16,836
4. Recoupment of certain travelling and subsistence expenses from the EEC	50,000	56,103
5. Miscellaneous	14,010	33,086
	<u>£2,000,010</u>	<u>£1,345,557</u>

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 1982 than provided for.

4. Income is difficult to estimate accurately because of fluctuation in EEC travelling duties and time lag in receiving payments.

5. The number of cancellations of payable orders from the previous year was greater than expected and from the 1st October an application fee of £50 was introduced for Work Permits.

EXTRA REMUNERATION

Two hundred and four Officers were paid a total of £52,047 in overtime. Of these, thirty-nine officers—two Higher Executive Officers, eight Executive Officers, five Clerical Officers, eight Clerical Assistants, five Paperkeepers, and eleven Messengers—earned amounts ranging from £401 to £3,412.

Of the total, payments amounting to £2,613 were recouped from the Department of Social Welfare in respect of an officer who worked overtime in that Department.

NOTE

The Account includes expenditure of £132 on a gift by the Minister on the occasion of an official visit to this country by the Minister for Labour of New Zealand (S.118/5/66).

Vote 40

DETAILS OF EXPENDITURE ON THE VARIOUS COMMISSIONS AND SPECIAL INQUIRIES

Commission or Special Inquiry	Expenditure			
	Subheads		Total for year ended 31st December, 1982	Total Expenditure to 31st December, 1982
	E.	A.1.		
	£	£	£	£
Committee on Welfare Services Abroad	2,062	392	2,454	44,392
Commission on Industrial Relations	257	—	257	59,077
Commission on Safety, Health and Welfare at Work	15,674	26,509	42,183	76,072
Working Party on Child Care Facilities for Working Parents	4,264	18,561	22,825	56,112
	£ 22,257	45,462	67,719	235,653

I. Ó FIONNGHALAIGH,
Oifigeach Cuntasaiöchta.

AN ROINN SAOTHAIR,
21 Aibreán, 1983.

I have examined the above Account and the appended Statements 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 Statements 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

Balance on 1st January, 1982	£ 382(Dr.)
Receipts:—	
The Employment Guarantee Fund	87,475
An Chomhairle Oiliúna (refund of unspent balance of money issued in connection with agreement relating to workers in Talbot (Ireland) Ltd.)	1,356
	88,449
Payments:—	
An Chomhairle Oiliúna (joint AnCO/FUE apprentice to craftsman scheme)	86,905
The Employment Guarantee Fund (refund of money received in respect of the agreement relating to workers in Talbot (Ireland) Ltd.)	1,356
	88,261
Balance on 31st December, 1982	£188

I. Ó FIONNGHALAIGH,
Oifigeach Cuntasaiöchta.

AN ROINN SAOTHAIR,
21 Aibreán, 1983.

Vote 40

STATEMENT OF EXPENDITURE OUT OF THE TRAINING AND EMPLOYMENT OF YOUNG PERSONS (GRANT-IN-AID) ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1982

	£	£
Grant-in-Aid from Subhead W of Vote 41 (Labour)		41,000,000
Payments:—		
*Work Experience Programme	4,108,620	
An Chomhairle Oiliúna	19,300,000	
CERT Ltd.	980,000	
*Department of the Environment	4,000,000	
*Department of Education	2,300,000	
Youth Employment Agency	3,755,000	
		<u>34,443,620</u>
Balance on 31st December, 1982		£6,556,380

*Excluding moneys paid direct from the Youth Employment Agency.

Note: For the purpose of this Statement payments made direct from subhead W prior to the opening of the Account are deemed to have been made from the Account.

I. Ó FIONNGHALAIGH,
Oifigeach Cuntasaíochta.

AN ROINN SAOTHAIR,
21 Aibreán, 1983.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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	5,506,000	5,601,822	—	95,822
A.2.—Public Service Pensions	14,000	12,810	1,190	—
A.3.—Consultancy Services	296,000	235,543	60,457	—
B.1.—Travelling and Incidental Expenses	536,000	573,359	—	37,359
B.2.—Office Machinery and other Office Supplies	462,000	152,246	309,754	—
C.1.—Post Office Services	272,000	235,994	36,006	—
C.2.—Advertising and Publicity ...	110,000	142,799	—	32,799
D.—Subscriptions to International Organisations, etc.	290,000	305,396	—	15,396
BORD FÁILTE ÉIREANN				
E.1.—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)	17,750,000	17,745,000	5,000	—
E.2.—Development of Holiday Accommodation (Grant-in-Aid)	2,504,000	1,794,000	710,000	—
E.3.—Development of Supplementary Holiday Accommodation (Grant-in-Aid)	130,000	130,000	—	—
E.4.—Tourism Development Works (Grant-in-Aid)	850,000	810,000	40,000	—
F.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Grant-in-Aid)	1,460,000	1,460,000	—	—
G.—Currency Exchange Loss on certain Industrial Credit Company Foreign Borrowing for Hotel Development	10	3,004	—	2,994
H.—Córas Tráchtála (Grant-in-Aid)				
Original	£12,239,000			
Supplementary	500,000			
	12,739,000	12,619,000	120,000	—
I.1.—Export Guarantee Arrangements under the Insurance Act, 1953 (as amended)	1,030,000	1,029,246	754	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.2.—Credit Financing of Certain Capital Goods Exports	2,032,000	2,069,013	—	37,013
J.—Commissions, Committees and Special Inquiries	79,000	23,596	55,404	—
K.—Miscellaneous Payments	35,000	2,000	33,000	—
L.1.—Bread Subsidy	45,050,000	39,578,615	5,471,385	—
L.2.—Flour and Wheatenmeal Subsidy ...	4,650,000	2,187,627	2,462,373	—
L.3.—Margarine Subsidy	1,150,000	473,616	676,384	—
GROSS TOTAL				
Original	£96,445,010			
Supplementary	500,000			
	£ 96,945,010	87,184,686	9,981,707	221,383
			Surplus of Gross Estimate over Expenditure £9,760,324	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £154,060	
M.—Appropriations in Aid	2,763,010	2,917,070		
NET TOTAL			Total Surplus to be surrendered £9,914,384	
Original	£93,682,000			
Supplementary	500,000			
	£ 94,182,000	84,267,616		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Excess due to the cost of the public service pay agreement; part of that overall cost was offset by staff savings.
- A.2.—Payments were less than anticipated.
- A.3.—Saving mainly due to consultancies on behalf of the National Prices Commission, Company Law and the Registrar of Friendly Societies not being commissioned to the extent anticipated; some of the saving was offset by increased expenditure on Insurance Control and by the Director of Consumer Affairs.
- B.1.—Excess due to increased cost of travelling and subsistence and higher allowances approved therefor.
- B.2.—Saving mainly due to retention in use of old equipment at the Weights and Measures Office, and to the deferment to 1983 of the scheme for the computerisation of the Companies Registration Office.
- C.1.—Saving mainly due to deferment of anticipated expenditure on a projected dictograph system.
- C.2.—Accounts appropriate to the year 1981 were not received until 1982. Consequently a three monthly period in addition to the normal volume had to be paid within the year. Higher advertising costs also arose. There was a partial offset by savings in the metrication and consumer affairs expenditure.

Vote 41

- D.—Mainly due to a higher subscription being required by the International Rubber Agreement Organisation partly offset by a saving on subscriptions to the European Patent Office and to the International Tin Council.
- E.2.—Because of the recession in the tourist trade, schemes for accommodation were not proceeded with to the extent budgeted for.
- G.—A token provision was made to meet possible exchange risk losses which are difficult to estimate. Two such losses occurred and were discharged with Finance sanction.
- J.—Saving mainly due to the costs of the Prices Advisory Committee on Motor Insurance being less than expected.
- K.—Utilisation of explanatory leaflets etc. on the metric system was confined to stocks on hands and renewal of supply was not necessary. Delivery of equipment required for measurement of contents was delayed to 1983.
- L.1.—The liability in respect of amounts of subsidy payable was reduced below the budgetary provision allowed for. There was also a reduction in bread consumption.
- L.2.—The scheme was abolished with effect from 1 August 1982.
- L.3.—The scheme was abolished with effect from 1 August 1982.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936	103,000	42,049
2. Repayment of travel costs of certain journeys to EEC ...	118,000	104,389
3. Export Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)	975,000	982,709
4. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964	1,500,000	1,728,646
5. Currency exchange gain on certain Industrial Credit Company foreign borrowing for hotel development	10	—
6. Registrar of Friendly Societies	6,500	4,680
7. Companies Registration Office	13,000	15,994
8. Fees for occasional trading permits	7,000	1,857
9. Fees for casual trading licences	40,000	34,004
10. Miscellaneous	500	2,742
	<u>£2,763,010</u>	<u>£2,917,070</u>

1. Receipts from fees for initial verification of weighing scales were less than anticipated as there was less manufacture of these products than had been expected to materialise.
4. Due to the introduction of increased scale of fees with effect from 1 July 1982.
8. Receipts under this heading are difficult to estimate.
9. Receipts under this heading are subject to fluctuation and difficult to forecast.

EXTRA REMUNERATION

An Assistant Principal received a gratuity of £841 for performance of Principal duties from 1 January 1982 to 30 May 1982.

Three Higher Executive Officers received sums varying from £490 to £1,137 for performance of Assistant Principal duties from 1 January 1982 to 30 May 1982.

Thirteen Examiners in the Patents Office received sums varying from £1,889 to £5,189 for examining patent applications outside their normal office hours of duty.

A total of two hundred and thirty-one officers were paid overtime. Ninety-one officers received sums varying from £402 to £3,780. The total amount paid in respect of overtime was £121,646 (of which £14,346 was recouped from Vote 42, £423 from Vote 48, and £9,788 from Vote 50) — this was less than the estimated provision of £125,000.

A total of eighty-one officers received allowances in respect of duties as delegates at meetings abroad (mainly EEC). Of this total twenty-two officers received sums varying from £423 to £1,274. The total paid in respect of delegates allowances was £22,890.

NOTES

In addition to the grants-in-aid issued from the vote, extra amounts were issued from the Vote for Increases in Remuneration and Pensions (No. 51) as follows:—

	£
Grants under Section 2 of the Tourist Traffic Act, 1961 ...	382,000
Shannon Free Airport Development Company Limited ...	50,000
Córas Tráchtála	344,000

Ex-gratia payments totalling £202 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).

Two losses due to theft amounting to £48 were written off (S.99/3/71 and S.99/8/80).

An amount of £650 in respect of Own Resources (EEC Sugar Taxes), due from a company which has ceased trading, was written off (F.155/3/76).

Fees (stamps) were received as follows (as Exchequer Extra Receipts):

Companies Registration	£725,905
-------------------------------	----------

DETAILS OF EXPENDITURE ON THE VARIOUS COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN 1982

Commission, Committee or Special Inquiry	Expenditure			
	Subhead		Expenditure for year ended 31st December, 1982	Total Expenditure to 31st December, 1982
	J.	Other		
	£	£	£	£
National Consumer Advisory Council (1973–1974)	20,755	(A.1.) 55	20,810	118,204
Motor Premiums Advisory Committee (1973–1974)	723	(A.1.) 919	1,642	23,646
Prices Advisory Committee on Motor Insurance	2,118	—	2,118	2,306
£	23,596	974	24,570	144,156

J. C. HOLLOWAY,
Oifigeach Cuntasaíochta.

AN ROINN TRÁDÁLA, TRÁCHTÁLA AGUS TURASÓIREACHTA,
20th April, 1983.

Vote 41

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

	£	
Balance on 1st January, 1982	72	
Receipts from the Employment Guarantee Fund	836,094	
	<u>836,166</u>	
Payments:		
Department of Finance — Repayment of balance	72	
Bord Fáilte Éireann — Job Creation Projects	581,048	
Córas Tráchtála — Assistance to private firms in the recruitment and training of export marketing staff	255,046	836,166
Balance on 31st December, 1982		Nil

J.C. HOLLOWAY,
Oifigeach Cuntasaióchtia.

AN ROINN TRÁDÁLA, TRÁCHTÁLA AGUS TURASÓIREACHTA,
28th February, 1983.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1982, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Transport, including certain services administered by that Office, and for payment of certain grants and a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ...	14,786,000	14,355,801	430,199	—
A.2.—Consultancy Services	138,000	185,785	—	47,785
B.1.—Travelling and Incidental Expenses	450,000	616,797	—	166,797
B.2.—Office Machinery and other Office Supplies	211,000	183,442	27,558	—
B.3.—Post Office Services	665,000	654,634	10,366	—
B.4.—Cross-Channel Telephone Lines used for Civil Aviation	64,000	69,227	—	5,227
C.—Equipment, Stores and Maintenance	250,000	190,950	59,050	—
D.1.—Grants to C��ras Iompair ��ireann Original ��80,000,000 Supplementary 16,000,000	96,000,000	96,000,000	—	—
D.2.—C��ras Iompair ��ireann Redundancy Compensation	146,000	132,550	13,450	—
E.—Grants for Harbours Original ��2,975,010 Supplementary 500,000	3,475,010	2,683,262	791,748	—
F.1.—Acquisition of Land, Buildings, etc., at State Airports	50,000	2,431	47,569	—
F.2.—Constructional Works at State Airports, including furnishing of Buildings	2,600,000	2,385,220	214,780	—
G.—Transport of Staff	75,000	68,018	6,982	—
H.—Electronic Equipment	3,250,000	3,458,030	—	208,030
I.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	500	57	443	—
I.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946)	45,000	42,619	2,381	—
J.—Subscriptions to International Organisations	468,000	257,995	210,005	—

Vote 42

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Rent on Lands, etc., at State Airports	5,000	545	4,455	—
L.—Grant to Royal National Lifeboat Institution	40,000	40,000	—	—
M.—Grant to Aer Rianta Teoranta for payment to the Irish Airlines (General Employees) Superannuation Fund	20,000	—	20,000	—
N.—Regional/Local Airports	4,600,000	4,483,802	116,198	—
O.—Regional/Local Air Services	75,000	104,740	—	29,740
P.—Grants for Bus Priority and Urban Traffic Control Schemes	680,000	530,205	149,795	—
Q.—Dublin Transport Authority (Grant-in-Aid)	235,000	—	235,000	—
GROSS TOTAL				
Original £111,828,510				
Supplementary 16,500,000				
£	128,328,510	126,446,110	2,339,979	457,579
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,882,400	
	9,854,510	17,927,158	Surplus of Appropriations in Aid realised £8,072,648	
NET TOTAL				
Original £101,974,000				
Supplementary 16,500,000				
£	118,474,000	108,518,952	Total Surplus to be surrendered £9,955,048	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £1,135,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- A.2.—The excess arose because it was found necessary to undertake additional consultancy services on the design of bus priority and other schemes and because of exchange rate fluctuations.
- B.1.—The excess was due to (a) increases in the rates for travelling and subsistence not originally provided for, (b) the installation of a new radar at Dublin Airport and new communications equipment and a new computer at Shannon Aeradio which gave rise to increased travelling by the technical services and (c) unfavourable exchange rates resulting in increases in the cost of foreign publications.
- B.2.—The saving is due to postponement of the purchase of office equipment.
- B.4.—The increase was due to an increase in private wire rentals with effect from 1 September 1982.
- C.—It was decided not to proceed with the purchase of an automatic weather station.
- D.2.—It is not possible to forecast precisely the amount of redundancy compensation which will become payable in any year.

E.—Work on a deep-water berth at Ringaskiddy and on a dredging scheme at Sligo Harbour did not proceed.

F.1.—Because of continuing legal difficulties in negotiation acquisition of land was not completed within the year.

F.2.—Some projects did not start on time and others did not progress as quickly as expected.

G.—The saving arose because provision had been made for an increase in the unit cost of transporting staff which did not materialise in the year.

H.—The excess arose because payments in respect of contractual commitments matured earlier than anticipated.

I.1.—Accurate estimation is not possible.

I.2.—Annual pension payments are subject to fluctuation according to the number of dependants at any given time and can only be roughly estimated.

J.—The saving was due to (a) a reduction in our contribution to Danish/Icelandic joint financing agreements and in Ireland's contribution to Eurocontrol and (b) postponement of contributions in respect of the deployment of a data buoy in the Porcupine Area and the Meteosat programme of the European Space Agency.

K.—The saving was due to protracted negotiations in relation to revision of rents.

M.—The saving arose because none of the officers who may yet transfer to Aer Rianta did so during the year.

O.—Excess was due to a shortfall in the number of passengers and a consequent increase in the subsidy payable.

P.—Schemes involving road widening scheduled for 1982 did not proceed as planned.

Q.—Necessary legislation was not enacted within the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1966	200,000	207,747
2. Receipts under the Merchant Shipping and Mercantile Marine Acts	60,000	81,040
3. Surplus on Aer Rianta Teo. Operating Accounts Dublin, Shannon and Cork Airports including passenger load fee at Airports	1,900,000	6,062,744
4. Recoupment from Eurocontrol Organisation of cost of providing personnel and facilities	33,000	18,395
5. Recoupment from Eurocontrol Organisation of en-route facilities costs	5,500,000	9,333,761
6. Shanwick Communications charges	1,600,000	1,820,495
7. Charges for radio telegrams sent from Coast Stations	52,000	63,014
8. Recoupment for seconded staff	21,500	23,998
9. Road Transport Licences	159,000	120,818
10. Receipts under the 1933 Foreshore Act and the 1954 State Property Act	45,000	39,863

Vote 42

	Estimated	Realised
	£	£
11. Receipts for Transport of staff	24,000	23,018
12. Receipts for data provided by the Meteorological Service	80,000	51,957
13. Receipts from Radio Telegraph Traffic	40,000	42,150
14. Recoupment from EEC of air fares in respect of official travel	16,000	18,751
15. Recoupment of operating costs of Mount Gabriel Radar Station	88,000	Nil
16. Miscellaneous receipts	36,010	19,407
	<u>£9,854,510</u>	<u>£17,927,158</u>

- 2.—The surplus arose due to an increase in fees.
- 3.—Accurate estimation was not possible due to uncertainties regarding traffic trends and associated cost elements. Surplus arose due to an increase in traffic volume and commercial operations at Shannon Airport and an increase in profits at Dublin Airport's duty free shop.
- 4.—Shortfall due to a delay in the coming into operation of the Shannon doppler very high frequency omni-directional radio range and distance measuring equipment.
- 5.—Surplus arose because of favourable exchange rate fluctuations between the Irish Pound and the US dollar and the receipt of an amount proper to the previous year.
- 6.—The surplus arose due to the number of radio contacts with aircraft being greater than anticipated.
- 7.—The surplus arose because of the receipt of amounts proper to the preceding year.
- 8.—Surplus arose due to increases in salaries of officers on secondment.
- 9.—Shortfall arose due to issues of bilateral permits being less than expected.
- 10.—Shortfall arose due to the non-conclusion of formalities in relation to the lease of foreshore at Moneypoint Co. Clare.
- 12.—The shortfall was due to a reduction in revenue from offshore oil exploration activities.
- 13.—Surplus due to increases in charges during 1982.
- 14.—Accurate estimation is not possible.
- 15.—Shortfall arose due to the non receipt of the UK contribution until 1983.
- 16.—The shortfall was mainly due to receipts from the issue of dumping permits being less than expected.

EXTRA REMUNERATION

A total of £9,385 was paid to thirty-eight officers in respect of attendance at meetings abroad. Of this total eight officers received sums varying from £474 to £956.

Five hundred and fifteen officers received sums in respect of overtime. Three hundred and eighty-four officers received amounts varying from £401 to £7,215. The total amount paid in overtime was £813,143 of which £14,346 was in respect of typing, messenger and cleaning services provided by the Department of Trade, Commerce and Tourism.

NOTES

The account includes expenditure of £771 in respect of remuneration of a Senior Meteorologist for performance of rostered duties during 1981 (E.109/65/17).

Subhead G includes expenditure on subsidised transport of Department of Agriculture staff (£796), Customs and Excise staff (£5,484), Immigration Officials (£1,466), and Posts and Telegraphs staff (£6,299).

Vote 42

A sum of £1,918 in respect of rent arrears for office and warehouse accomodation at Dublin Airport was written off as irrecoverable (sanction dated 18/2/1982).

This account includes expenditure of £464 in respect of service provided by an officer of this Department on behalf of Department of Finance without repayment.

Ex-gratia payments totalling £37 were made to three officers in respect of loss or damage to clothing or personal effects in the course of official duties (DPS C 3/77). An *ex-gratia* payment of £150 was made to one officer in respect of loss of holiday booking deposit (Sanction E.109/41/41).

N. McMAHON,
Accounting Officer.

DEPARTMENT OF TRANSPORT,
27 Aibreán, 1983.

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

	£
Opening balance	Nil
Receipts from the Employment Guarantee Fund	197,058
Payments:	
Aer Lingus — job creation programme	3,552
Sligo Airport — development	88,773
Waterford Airport — construction	104,733
	<u>£197,058</u>
Balance at 31st December, 1982	Nil

N. McMAHON,
Accounting Officer.

DEPARTMENT OF TRANSPORT,
15 Márta, 1983.

STATE AIRPORTS

STATEMENT OF EXPENDITURE AND REVENUE FOR THE YEAR ENDED 31ST DECEMBER, 1982.

1981				1982			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
EXPENDITURE							
1. AIR NAVIGATION SERVICES: AIR TRAFFIC CONTROL							
£ 4,173,540	£ 2,212,223	£ 1,521,459	£ 439,858	£ 4,575,190	£ 2,411,902	£ 1,692,541	£ 470,747
201,117	69,636	101,278	30,203	228,460	83,697	110,475	34,288
1,564,094	671,328	580,587	312,179	1,685,575	730,672	636,224	318,679
208,820	53,210	130,764	24,846	240,222	62,553	141,365	36,304
4,551,974	3,344,133	800,158	407,683	5,002,508	3,639,105	899,518	463,885
150,977	84,921	55,796	10,260	186,470	88,110	85,208	13,152
215,961	78,993	106,788	30,180	251,914	90,232	128,847	32,835
2. AIRPORT MANAGEMENT: ADMINISTRATION							
2,838,015	954,068	1,595,900	288,047	3,111,291	880,362	1,899,912	331,017
3,966,134	1,167,574	2,118,056	680,504	4,817,100	1,412,769	2,581,602	822,729
3,231,028	1,396,873	1,573,205	260,950	3,491,341	1,454,350	1,703,516	333,475
1,157,549	423,183	647,561	86,805	2,370,226	767,352	1,574,482	28,392
358,359	237,550	67,253	53,556	423,187	272,247	83,576	67,364
63,936	63,936	—	—	76,723	76,723	—	—
6,538,457	2,236,400	3,766,781	535,276	7,613,635	2,441,060	4,612,517	560,058
261,691	261,691	—	—	37,051	37,051	—	—
£29,481,652	£13,255,719	£13,065,586	£3,160,347	£34,110,893	£14,448,185	£16,149,783	£3,512,925
3. CONTRIBUTION TO EURO-CONTROL							
TOTAL EXPENDITURE				TOTAL EXPENDITURE			
				£			

STATE AIRPORTS (continued)

1981				1982				
Total	Shannon	Dublin	Cork	REVENUE				
£	£	£	£		Total	Shannon	Dublin	Cork
5,731,922	2,387,234	3,101,536	252,152	Landing Fees	7,445,670	3,237,020	3,861,623	347,027
2,716,056	871,613	1,715,005	129,438	Letting of Offices, Stores, Sites etc.	2,272,000	388,086	1,774,806	109,108
1,931,500	1,014,722	790,084	126,694	Concession Fees	2,600,057	1,440,953	1,031,097	128,007
6,939,735	1,402,901	5,005,516	531,318	Passenger Load Fees	8,306,464	1,753,349	5,940,056	613,059
3,518,389	(898,922)	3,983,389	433,922	Profit (Loss) on Catering and Sales	4,106,220	363,502	3,259,669	483,049
1,528,224	1,528,224	—	—	En Route Communications Service	1,820,495	1,820,495	—	—
7,404,407	3,919,980	2,613,320	871,107	En Route Air Navigation Services	9,336,761	4,942,991	3,295,327	1,098,443
15,807	15,807	—	—	Recoupment from Eurocontrol of cost of providing personnel and facilities	18,395	18,395	—	—
1,288,728	88,452	1,147,084	53,192	Other Revenue	1,778,987	262,846	1,465,065	51,076
31,074,768	10,321,011	18,355,934	2,397,823	TOTAL REVENUE	37,685,049	14,227,637	20,627,643	2,829,769
29,481,652	13,255,719	13,065,586	3,160,347	Deduct TOTAL EXPENDITURE	34,110,893	14,448,185	16,149,783	3,512,925
(+1,593,116	(-2,924,708	(+5,290,348	(-762,524	Operating Surplus (+) or Deficit (-)	(+3,574,156	(-220,548	(+14,477,860	(-683,156
3,981,142	1,589,576	2,087,280	304,286	Depreciation and Interest on Capital	4,218,267	1,721,669	2,174,757	321,841
£(-2,388,026	(-14,524,284	(+3,203,068	(-1,066,810	TOTAL DEFICIT	(-644,111	(-1,942,217	(+2,303,103	(-1,004,997

STATE AIRPORTS (continued)

1981				1982			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
43,574,094	15,751,937	24,555,873	3,266,284	46,879,476	18,510,736	24,960,909	3,407,831
3,305,382	2,758,799	405,036	141,547	2,433,390	971,114	1,192,233	270,043
£46,879,476	18,510,736	24,960,909	3,407,831	£49,312,866	19,481,850	26,153,142	3,677,874
3,974,084	185,501	3,728,042	60,541	3,976,425	185,501	3,730,473	60,451
1,716,264	733,009	849,360	133,895	1,813,458	771,854	896,907	144,697
2,264,878	856,567	1,237,920	170,391	2,404,809	949,815	1,277,850	177,144
£3,981,142	1,589,576	2,087,280	304,286	£4,218,267	1,721,669	2,174,757	321,841

25th August, 1983.

N. McMAHON,
Accounting Officer.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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 ...	244,717,000	224,199,158	20,517,842	—
B.—Travelling and Incidental Expenses ...	12,519,000	15,192,511	—	2,673,511
C.—Accommodation and Building Charges ...	47,689,000	49,926,907	—	2,237,907
D.—Conveyance of Mails ...	6,745,000	6,854,454	—	109,454
E.—Postal and General Stores ...	10,950,000	12,001,982	—	1,051,982
F.—Engineering Stores and Equipment ...	165,080,000	155,550,222	9,529,778	—
G.—Telephone Capital Repayments ...	82,312,000	82,311,253	747	—
H.—Subscriptions to International Organisations ...	166,000	184,360	—	18,360
I.—Losses ...	160,000	208,063	—	48,063
J.—Superannuation, etc. ...	14,287,000	14,015,926	271,074	—
K.1.—Commissions and Special Inquiries	12,000	13,861	—	1,861
K.2.—Consultancy Services ...	500,000	320,362	179,638	—
K.3.—Office Machinery and other Office Supplies ...	2,115,000	2,482,549	—	367,549
RADIO TELEFÍS ÉIREANN				
L.1.—Grant for general purposes equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid) ...	25,500,000	23,720,000	1,780,000	—
L.2.—Grant equivalent to Net Receipts from Wired Broadcast Relay Licence Fees (Grant-in-Aid) ...	742,000	742,000	—	—
GROSS TOTAL	£ 613,494,000	587,723,608	32,279,079	6,508,687
			Surplus of Gross Estimate over Expenditure £25,770,392	
			Deficiency in Appropriations in Aid realised £20,301,399	
			Total Surplus to be surrendered £5,468,993	
Deduct—	Estimated	Realised		
T.—Appropriations in Aid	268,577,000	248,275,601		
NET TOTAL	£ 344,917,000	339,448,007		

Vote 43

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Broadcasting Licence and Relay Licence Fees	28,250,000	26,167,957

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Savings on unfilled vacancies, on fewer numbers of temporary staff employed and on provision for improvements in pay and conditions, partly offset by consequential higher expenditure on overtime.

In addition to the amount expended under this subhead, a sum of £15,843,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

B.—Increased rates of travelling and subsistence allowances (£1,370,000); higher expenditure on security aids (£412,000); expenses of the Civil Service Commission (£300,000); on compensation payments (£163,000) and on miscellaneous items (£429,000).

C.—Higher Expenditure on Rents and Rates (£2,221,000); and on Light, Heat etc. (£562,000), partly offset by savings on building works (£545,000).

E.—Higher expenditure on mechanical transport (£1,296,000) and on uniform clothing etc., (£434,000), partly offset by savings on Stationery Office requisites (£377,000); lower production cost of telephone directories (£245,000) and on miscellaneous stores (£56,000).

F.—Lower expenditure on contract works (£8,700,000) and on Engineering Stores and Equipment (£800,000).

H.—Higher rates of subscriptions payable to International Organisations.

I.—Close estimation not possible.

J.—In addition to the amount expended under this subhead, a sum of £614,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

K.1.—Close estimation not possible.

K.2.—Consultancies for which provision had been made, not undertaken.

K.3.—Expenditure on photocopying and computer-related equipment higher than estimated.

L.1.—Close estimation not possible.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Borrowings for Telecommunications Development Programme ...	238,500,000	218,901,815
2. Receipts in respect of Savings services	13,327,000	9,372,693
3. Receipts in respect of Social Welfare services	8,799,000	11,340,410
4. Receipts in respect of services performed for the Revenue Commissioners	639,000	639,000
5. Provision of stores for other Government Departments	1,948,000	1,962,733
6. Sale of engineering stores	1,131,000	1,081,936
7. Sale of non-engineering stores	90,000	75,475

Vote 43

	Estimated	Realised
	£	£
8. Receipts in respect of agency services performed for other Administrations	75,000	63,502
9. Repayment by the British Government in respect of compensation allowances (see subhead J)	10,000	8,725
10. Contributions to Widows' and Children's Pensions Scheme for Civil Servants and others	2,287,000	2,174,717
11. Miscellaneous	1,771,000	2,654,595
	<u>£268,577,000</u>	<u>£248,275,601</u>

1. Expenditure on Telecommunications Capital works lower than expected.
2. Overestimation of arrears due in respect of previous years.
3. Arrears in respect of previous years received during year of account.
7. Quantities available for sale less than expected.
8. Close estimation not possible.
9. Close estimation not possible.
10. Lower receipts due to deferment of 5 per cent pay award due on 1 October, 1982.
11. These comprise the following:—

	£
(a) Recoveries from outside bodies in respect of works carried out and services rendered	980,155
(b) Advertising in Post Office publications	454,849
(c) Special leave at cost of substitution and refunds of wages overpaid, etc. ...	215,866
(d) Refunds in respect of staff on loan to outside bodies	267,338
(e) Wireless examination fees and transmitting permits	152,988
(f) Receipts for carriage of newspapers, rents, void postal and money orders, etc.	383,399
(g) Gain on foreign currency transactions	200,000

I.—LOSSES—CLASSIFIED SCHEDULE

	£
Robbery of cash from a departmental motor van by four unknown men, three of whom were armed	23,924
Robbery of cash from a departmental motor van by three unknown armed men	13,781
Fraudulent negotiation of savings certificates by person(s) unknown ...	5,700
Burglary at a sub-Post Office by person(s) unknown	4,364
Robbery at a town sub-Post Office by five unknown armed men	2,065
Fraudulent negotiation of savings certificates by person(s) unknown ...	2,016

	£
Robbery at a town sub-Post Office by two unknown armed men	2,005
Robbery at a town sub-Post Office by two unknown armed men	1,777
Fraudulent withdrawals from Savings Bank Accounts by a woman who was prosecuted	1,362
Fraudulent withdrawals from Saving Bank Accounts by a person who has since died	1,316
Fraudulent withdrawals from Savings Bank Accounts by a woman who was prosecuted	948
Robbery at a town sub-Post Office by an unknown man	941
Robbery at a town sub-Post Office by three men, one of whom was prosecuted	782
Fraudulent withdrawals from Savings Bank Accounts by five juveniles. A sum of £292 was received by way of restitution and offset against the loss ...	743
Robbery from a departmental motor van hi-jacked by two unknown men ...	738
Fraudulent withdrawals from Savings Bank Accounts by an unknown person(s)	714
Robbery at a town sub-Post Office. Three youths were prosecuted ...	630
Fraudulent withdrawals from Savings Bank Accounts by two men who were prosecuted	623
Burglary at a town sub-Post Office by a man who was prosecuted	580
Robbery at a town sub-Post Office by two unknown men, one of whom was armed	573
Fraudulent withdrawals from Savings Bank Accounts by a woman who was prosecuted. A sum of £270 received from the defendant was offset against the loss	522
Robbery at a town sub-Post Office by two unknown men, one of whom was armed	516
Fraudulent withdrawals from a Savings Bank Account by an unknown man	384
Amount of unpaid cheque received in respect of Philatelic sales from a person domiciled outside the jurisdiction	361
Fraudulent withdrawals from Savings Bank Accounts by an unknown person(s)	359
Robbery at a Post Office by two unknown men, one of whom was armed ...	314
Fraudulent withdrawals from Savings Bank Accounts by a man who was prosecuted	310
Fraudulent withdrawals from Savings Bank Accounts by an unknown person(s)	300
Fraudulent withdrawals from a Savings Bank Account by an unknown person(s)	297

Vote 43

£

Robbery at a town sub-Post Office by two unknown men, one of whom was armed	273
Burglary at a sub-Post Office. A man was prosecuted	271
Fraudulent withdrawals from a Savings Bank Account by an unknown person	270
Fraudulent withdrawals from Savings Bank Accounts by an unknown person(s)	247
Fraudulent withdrawals from Savings Bank Accounts by two men, one of whom was prosecuted	246
Fraudulent withdrawals from a Savings Bank Account by an unknown person following theft of the deposit book	240
Fraudulent withdrawals from a Savings Bank Account by an unknown person following loss of the deposit book	237
Fraudulent withdrawals from a Savings Bank Account by an unknown person following loss/theft of the deposit book	210
Fraudulent withdrawals from a Savings Bank Account by an unknown person following loss/theft of the deposit book	210
Fraudulent withdrawals from Savings Bank Accounts by a man who was prosecuted. Restitution of £125 was offset against the loss	202
Theft from a sub-Post Office by person(s) unknown. £20 made good by the Postmaster was offset against the loss	180
Fraudulent withdrawals from a Savings Bank Account by an unknown person following theft of the deposit book	178
Theft from a Post Office by person(s) unknown	174
Fraudulent withdrawals from a Savings Bank Account following theft of the deposit book by person(s) unknown	166
Robbery from a departmental motor van which was hi-jacked by two unknown men	166
Fraudulent withdrawals from a Savings Bank Account by a woman who was prosecuted	165
Fraudulent negotiation of a money order	157
Fraudulent withdrawals from a Savings Bank Account by an unknown person following loss of the deposit book	150
Fraudulent withdrawals from a Savings Bank Account	145
Fraudulent withdrawals from a Savings Bank Account by an unknown person following loss of the deposit book	139
Fraudulent withdrawals from Savings Bank Accounts by an unknown person(s)	139
Fraudulent withdrawals from Savings Bank Accounts by an unknown person	134
Fraudulent withdrawals from a Savings Bank Account by an unknown person following loss of the deposit book	120
Fraudulent withdrawals from a Savings Bank Account by an unknown person following theft of the deposit book	120

Vote 43

Fraudulent withdrawals from a Savings Bank Account by an unknown person following theft of the deposit book	£
	116
Fraudulent withdrawals from Savings Bank Accounts by an unknown person	114
Fraudulent withdrawals from Savings Bank Accounts by an unknown person(s)	108
Fraudulent withdrawals from a Savings Bank Account by an unknown person following loss of the deposit book	100
Losses ranging from £1 to £99 due to theft, fraud, etc. (131 cases)	3,872
Miscellaneous shortages, not involving suspicion of fraud or negligence, at the Philatelic Bureau arising from the difficulties encountered in processing an unprecedented backlog of orders in the immediate aftermath of the 1979 Post Office strike and the overall pressure on staff to restore philatelic operations to normal levels	1,658
Counter losses ranging from £100 to £115 not involving suspicion of fraud or culpable negligence by Post Office servants (80 cases)	815
Miscellaneous losses, (mainly counter losses), not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants	12,786
Miscellaneous losses, (mainly counter losses) ranging from £20 to £99 not involving suspicion of fraud or culpable negligence by Post Office servants (466 cases)	15,813
Compensation paid for loss or damage to parcels and letters—	

	Loss £	Damage £	
Registered and Insured Parcels	11,629	16,637	
Ordinary Parcels	16,104	1,086	
Registered and Insured Letters	53,344	397	
	<u>£81,077</u>	<u>£18,120</u>	99,197
		TOTAL	<u>£208,063</u>

The following losses involved no charge on public funds, as the amounts were made good—

Fraudulent withdrawals from Savings Bank Accounts (5 cases)	£
	1,584
Irregular negotiation of money orders (82 cases)	5,972
Theft, burglary and misappropriation of cash, stamps, etc. (4 cases)	7,690
	<u>£15,246</u>

LOSS OF STORES

Postal stores from stock during transit	£
	55
Engineering stores written off under the authority of the Secretary, Engineer-in-Chief or Controller of Stores (125 cases)	14,284

Stores to the value of £158,544 were used in making good malicious damage, including thefts from telephone kiosks. Compensation totalling £1,989 was received in twenty-three cases where prosecutions were undertaken and sums totalling £516 in six cases where prosecutions were not undertaken. Sums totalling £33,900 were received from local authorities in respect of malicious damage to kiosks, etc.

EXTRA REMUNERATION

Sixteen thousand, one hundred and eighty-five officers received sums ranging from £401 to £10,909 in respect of extra attendance and other duties. The total amount paid in respect of overtime etc., was £27,651,723 and the total number of officers involved was twenty-seven thousand, eight hundred and eighty-nine.

NOTES

Transactions during the year included 1,068,000 money orders amounting to £215,000,000; 4,853,000 postal orders amounting to £22,000,000; 2,800,000 Savings Bank deposits and withdrawals amounting to £122,000,000 and Postmasters' and other remittances amounting to £1,923,143,000. A total of 7,250,000 parcels were dealt with and engineering stores to the value of £115,583,000 were handled (figures are approximate).

One hundred and fifty-eight claims totalling £52,736 were abandoned as irrecoverable; fifty-three claims totalling £26,219 and eight claims totalling £1,094 were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In sixty-seven cases of damage to vehicles in which no claims against members of the public arose, the drivers were held to be guilty of negligence. The cost of making good the damage was £14,568.

Fifty-four claims for repayment services amounting to £9,994 were abandoned as irrecoverable.

Claims totalling £576 in respect of legal expenses, due mainly from telephone subscribers, were abandoned.

Commemoration, etc., stamps to the nominal value of £19,735 were presented to the Universal Postal Union, the Conference of European Postal and Telecommunications Administrations, etc. (F.101/6/61).

Ten telephone building projects on which professional fees and expenses of £85,501 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.

An *ex-gratia* payment of £500 was made to a supplier of leather goods to cover increased costs of raw material (S.9/99/77).

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT
OF WHICH PAYMENTS WERE MADE IN THE YEAR 1982.

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1982
Post Office Users' Council	1974	£ 38,877
Broadcasting Complaints Commission ...	1977	177
Postmasters' Arbitration Board	1982	2,199

S. Ó CEALLAIGH,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
3rd June, 1983.

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.

APPENDIX No. I

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 1982.

SUMMARY

Estimated Expenditure				Actual Expenditure		
Lines and Apparatus		Electric Light and Power		Lines and Apparatus		Electric Light and Power
Telegraph Services	Telephone Services	Common Services		Telegraph Services	Telephone Services	Common Services
£	£	£		£	£	£
11,000,000	227,500,000	1,300,000	Construction, Renewals and Rearrangements of Plant	5,637,006	213,264,809*	694,969
2,300,000	57,300,000	2,300,000	Maintenance	2,902,919	71,602,709	2,525,560
1,000	880,000	—	Repair of Stores in Post Office Factory	240	913,826	100
£302,581,000				£297,542,138		

*Includes increase of £16,000,000 in charge to suspense head of the Telecommunications Capital Account.

APPENDIX No. II

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST DECEMBER, 1982.

RECEIPTS		ISSUES	
	£		£
Value of Stores in hand, 1st January, 1982—		Works and Maintenance ...	43,103,194
Stock at Rate Book prices on 31st		Other Government Departments ...	15,107
December, 1981 ...	28,541,409(a)	Repayment Services ...	145,706
Stores in transit on 31st December, 1981	1,363,043	Sales ...	537,213
Engineering Materials paid for ...	65,015,172	Factory for use in manufacture, plant, etc.	200,073
Add—			44,001,293
Stores taken into stock in 1982 but not	1,307,643		
paid for on 31st December, 1982 ...		Value of stores in transit on 31st December, 1982 ...	1,072,787
	66,322,815	Value of stores in hand on 31st December, 1982 ...	44,947,662(b)
		(including stores, £2,433,846, awaiting repair or condemnation and for sale, £129,848)	46,020,449
Deduct—			
Stores taken into stock prior to 1st January, 1982, but not paid for on 31st December, 1981	3,956,158	Stocktaking adjustments ...	775
Stores paid for on 31st December, 1982, but not taken into stock until later	—	Loss on Rate Book prices ...	2,280,644
	3,956,158		
Manufactured articles received from Factory at cost ...	32,052		
	£92,303,161		£92,303,161

(a) These figures include stores valued £19,000,000 charged to suspense head of the Telecommunications Capital Account.
(b) These figures include stores valued £35,000,000 charged to suspense head of the Telecommunications Capital Account.

APPENDIX No. III

J.—Statement of Superannuation and other Non-Effective Payments for the Year 1982.

	£	£
1. Annual allowances and pensions (Superannuation Acts, 1834 to 1963) and certain Children's Allowances		6,936,527
2. (a) Payments under the Civil Servants' Widows' and Children's (contributory) Pensions Scheme	1,042,386	
(b) <i>Ex-gratia</i> pensions for the widows and children of certain former officers	881,746	
		1,924,132
3. (a) Gratuities to officers retiring with less than 5 years' service (section 6, Superannuation Act, 1859)	—	
(b) Additional allowances (lump sums) (sections 1, 3 and 6, Superannuation Act, 1909 and section 2, Superannuation Act, 1954)	2,249,255	
(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)	383,218	
(d) Marriage Gratuities	703,798	
		3,336,271
4. (a) Additional allowances (lump sums) pensions and 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)	879,002	
(b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts	874,398	
		1,753,400
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)		55,937
6. Compensation allowances under Article 10 of the Treaty of 6th December, 1921		593
7. Agency Payments—Payments on behalf of the British Government towards compensation allowances (Civil Service (Transferred Officers) Compensation Act, 1929) and in respect of certain <i>ex-gratia</i> supplements		9,066
	TOTAL	£14,015,926

POST OFFICE TELEGRAPHS (TELECOMMUNICATIONS 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, 1982	Total for the previously expired period	Total to 31st December, 1982		Payments in the year ended 31st December, 1982	Total for the previously expired period	Total to 31st December, 1982
Balance on 31st December, 1981	£ 333,235	£ —	£ —	Balance on 31st December, 1981	£ —	£ 333,235	£ —
Advances from:— The Exchequer	80,000,000	687,216,858	767,216,858	Expenditure on works	202,901,815	759,883,623	962,785,438
*Irish Telecommunications Investments Ltd.	141,000,000	92,000,000	233,000,000	Expenditure on stores not yet allo- cated (suspense head)	16,000,000	19,000,000	35,000,000
Stores held under suspense head now allocated	—	—	—		<u>218,901,815</u>		
TOTAL	£ 221,333,235	779,216,858	1,000,216,858	Balance on 31st December, 1982	2,431,420	—	2,431,420
				TOTAL	£ 221,333,235	779,216,858	1,000,216,858

* A company established to fund telecommunications development — amount received in respect of transfer of assets to the company.

S. Ó CEALLAIGH,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
3rd June, 1983.

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, 1982, 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 ...	4,571,000	4,569,207	1,793	—
A.2.—Consultancy Services	10,000	—	10,000	—
B.—Permanent Defence Force: Pay ...	111,233,000	112,109,765	—	876,765
C.—Permanent Defence Force: Allowances	11,065,000	11,552,149	—	487,149
D.—Reserve Defence Force: Pay, etc. ...	6,485,000	6,633,200	—	148,200
E.—Chaplains and Officiating Clergymen: Pay and Allowances	226,000	230,730	—	4,730
F.—Civilians attached to Units: Pay, etc.	13,233,000	12,965,389	267,611	—
G.—Civil Defence	1,500,000	1,447,797	52,203	—
H.—Defensive Equipment	10,750,000	9,700,584	1,049,416	—
I.—Medicines and Instruments	436,000	420,636	15,364	—
J.—Mechanical Transport	3,180,000	3,456,190	—	276,190
K.—Provisions	4,364,000	3,559,734	804,266	—
L.—Petrol, Fuel Oils, etc.	4,100,000	3,716,246	383,754	—
M.—Clothing	3,350,000	3,547,049	—	197,049
N.—Animals, Forage, etc.	190,000	163,498	26,502	—
O.1.—General Stores	2,172,000	2,096,219	75,781	—
O.2.—Aircraft	6,452,000	6,076,552	375,448	—
P.—Ships and Naval Stores	10,885,000	11,641,803	—	756,803
Q.—Engineer Stores	222,000	227,276	—	5,276
R.—Solid Fuel, Electricity, Gas and Water	4,327,000	3,486,582	840,418	—
S.—Buildings	5,400,000	5,430,698	—	30,698
T.—Barrack Services	1,380,000	1,397,621	—	17,621
U.—Transportation, etc.	1,350,000	993,873	356,127	—
V.—Expenses of Equitation Teams at Horse Shows	150,000	125,593	24,407	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
W.—Travelling and Incidental Expenses	£ 870,000	£ 764,463	£ 105,537	£ —
X.—Post Office Services	1,584,000	1,580,549	3,451	—
Y.—Military Educational Courses and Visits	400,000	351,627	48,373	—
AA.—Irish Red Cross Society (Grant-in-Aid)	328,000	150,082	177,918	—
BB.—Compensation	427,000	1,384,899	—	957,899
CC.—Lands	151,000	121,064	29,936	—
DD.—Expense of Operation of Sail Training Scheme (Grant-in-Aid) ...	180,000	180,000	—	—
EE.—Marine Pollution Counter Measures	5,000	9,239	—	4,239
FF.—Office Machinery and other Office Supplies	197,000	196,475	525	—
Balances Irrecoverable	—	22,181	—	22,181
GROSS TOTAL	£ 211,173,000	210,308,970	4,648,830	3,784,800
			Surplus of Gross Estimate over Expenditure £864,030	
<i>Deduct—</i>	Estimated	Realised	Surplus of Appropriations in Aid realised £1,541,955	
Z.—Appropriations in Aid	7,060,000	8,601,955		
NET TOTAL	£ 204,113,000	201,707,015	Total Surplus to be surrendered £2,405,985	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—In addition to the amount expended under this subhead, a sum of £230,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

A.2.—Consultancy Services were not required.

B.—In addition to the amount expended under this subhead, a sum of £5,624,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

C.—In addition to the amount expended under this subhead, a sum of £144,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

D.—In addition to the amount expended under this subhead, a sum of £195,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

E.—In addition to the amount expended under this subhead, a sum of £16,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

Vote 44

- F.—In addition to the amount expended under this subhead, a sum of £875,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- H.—The saving is due to £530,000 being committed to partially offset an excess on subhead P and to delivery of certain items being slower than anticipated.
- J.—The excess is due to vehicle maintenance expenditure being at a higher rate than expected.
- K.—Due to fluctuating prices and changes in army strengths, it is difficult to estimate accurately expenditure under this subhead.
- L.—The saving is due to the late presentation of an account in respect of a delivery of marine diesel oil.
- M.—The excess is due to deliveries and presentation of accounts being quicker than anticipated.
- N.—The purchase of Class 1 horses was suspended during the year.
- O.2.—The saving is due mainly to the purchase of a number of items being deferred and to delays in the delivery of other items.
- P.—The excess is due to expenditure in 1982 on a new patrol vessel being greater than anticipated.
- R.—The saving is due mainly to price increases being less than forecast.
- U.—The saving is due to a reduction in the number of claims received.
- V.—The saving is due to non-attendance at horse shows in America.
- W.—The saving is due mainly to expenditure on advertising being less than anticipated.
- Y.—The saving is due mainly to credits received from the British Ministry of Defence against provisional and advance payments made in 1981.
- AA.—The saving is due to delay in the commencement of repair work to the Irish Red Cross Society's Headquarters.
- BB.—It is not possible to estimate accurately expenditure under this subhead.
- CC.—The saving is due mainly to the fact that the expenditure on lands and premises was slower than anticipated.
- EE.—The excess is due to a carry-over of commitments from 1981.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Lands and Premises:			
	(a) Revenue	£84,500	
	(b) Sales	8,000	
		92,500	84,907
2. Sale of surplus stores and unserviceable clothing	... ..	70,000	207,896
3. Sale of hides and offals ... ..	... ..	16,000	23,949
4. Receipts from issues on repayment:			
	(a) Supplies	£378,000	
	(b) Stores	12,000	
		390,000	374,987
5. Revenue from bands ... ..	... ..	11,000	11,494
6. Receipts on discharge by purchase	... ..	40,000	39,283
7. Receipts for Barrack Services ... ..	... ..	30,000	61,449

Vote 44

	Estimated	Realised
	£	£
8. Transport on repayment and refunds in respect of damaged vehicles	7,000	4,314
9. Show prizes	30,000	25,679
10. Refunds in respect of services of seconded officers	36,000	40,344
11. Repayment of sums advanced to officers for purchase of motor cars	45,000	29,353
12. Receipts from United Nations in respect of overseas allowances, stores, etc.	3,000,000	4,589,198
13. Recoupment of costs incurred in connection with oil incidents	263,000	—
14. Receipts from occupation of official quarters	740,000	734,522
15. Receipts from rations on repayment	2,240,000	2,204,166
16. Miscellaneous	49,500	170,414
	<u>£7,060,000</u>	<u>£8,601,955</u>

1. (b) Anticipated sales of surplus land were not finalised within the year.
2. The surplus is due to arrangements for the sale of used brass cartridge cases being completed more quickly than was anticipated.
- 3, 4, 7, 8, 9. It is difficult to forecast accurately receipts under these headings.
10. The surplus is due to increased rates of pay of seconded personnel.
11. The shortfall in receipts is due to a reduction in the number of advances for the purchase of motor cars.
12. Receipts from the United Nations were higher than anticipated.
13. The Department was not successful in reaching a settlement of the claims involved.
16. The surplus is due mainly to the recoupment of costs of Army involvement in the tanker drivers' dispute, October 1980.

LOSSES STATEMENT

Particulars of cases with reference to the Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1982 Vote	Losses charged to Balances Irrecoverable 1982
	£	£
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. £191 was recovered against a gross loss of £14,486 (S.4/11/62 and S.4/34/49) ...	6,740	7,555
2. One case of damage to stores due to negligence resulted in a loss of £10 of which £6 was recovered (S.4/25/56).	4	—

Vote 44

Particulars of cases with reference to the Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1982 Vote	Losses charged to Balances Irrecoverable 1982
	£	£
3. Nine cases of malicious damage resulted in a gross loss of £626 of which £45 was recovered (S.4/45/42)	581	—
4. Nineteen cases of theft caused a loss of £2,756 of which £165 was recovered (S.4/11/62 and S.4/34/49)	2,591	—
II.—OTHER LOSSES		
5. Cases of damage to military vehicles, not due to negligence, including expenditure incurred under mutual forbearance agreements etc. The gross amount involved was £30,936 of which £669 was recovered from civilian insurance (S.4/11/62 and S.4/34/49)	25,945	4,322
6. Loss or damage to stores for which negligence could not be attributed to any person amounted to £6,320 (S.4/25/56, S.4/40/52, S.4/34/49 and S.4/11/62)	6,320	—
7. Cases of damage to military property, for which negligence could not be attributed to any person, involved repairs amounting to £2,628 (S.4/11/62, S.4/34/49 and S.4/45/42)	16	2,612
8. Loss by fire in respect of buildings, etc. (Government property) not covered by insurance amounted to £9,436 (S.4/11/62 and S.4/34/49)	5,649	3,787
9. Damage to Army aircraft, not due to negligence, resulted in a loss of £109,787 (S.4/34/49)	107,284	2,503
10. Accidental damage to an Army rowing boat resulted in a loss of £900 (S.4/34/49)	900	—
11. Irrecoverable fees in respect of services of Army instrumentalists (S.4/34/49)	71	—
12. Irrecoverable debit balances in the pay accounts of former members of An Fórsa Cosanta Aitiúil (F.C.A.) and Slua Muiri (S.4/11/62)	—	1,283
13. Debit balances on non-effective soldiers' accounts (S.4/11/62)	—	119
14. Value of clothing found to be deficient on discharge and desertion of members of the Defence Forces (S.4/11/62)	4,100	—
TOTAL £	160,201	22,181

EXTRA REMUNERATION

Four military officers received allowances of £788, £420, £719 and £1,058, respectively, from Vote 1 for performing duties as Aides-de-Camp to the President.

A military officer received an allowance of £642 from Vote 3 for performing duties as Aide-de-Camp to An Taoiseach.

Fifty-five members of the staff received amounts varying from £401 to £6,921 in respect of overtime. Overtime was paid to a total of two hundred and twenty-two officers at a cost of £88,676.

NOTES

This Account includes the sum of £54,192 in respect of pay and allowances of military officers on loan to other Departments.

This Account includes the sum of £346,001 in respect of military officers on loan to the United Nations for varying periods (S.4/16/58).

This Account includes the sum of £27,469 in respect of pay and allowances of two military officers on loan to the Defence Forces' Canteen Board (S.3/30/40 and S.4/11/58).

This Account includes the sum of £34,954 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 1982.

Army helicopters were availed of by the Department of Health for ambulance missions (S.72/7/75).

Army assistance was rendered to Dublin Corporation, Louth County Council and Sligo County Council because of industrial disputes affecting water and fire services (S.4/6/81).

Facilities were made available to the Eastern Health Board at the Civil Defence School for the training of Ambulance Personnel (S.2/10/43).

Institutional services were afforded to soldiers and their dependants in military hospitals without charge to Health Boards (S.72/7/75).

Clerical errors in tenders resulted in amending existing orders at an extra cost of £8,988 (S.9/13/39 and S.94/52).

A Landsverk Armoured Car was made available, free of charge, to the Historical Collection Cavalry Museum at Amersfoort, Netherlands.

R. Ó SÚILLEABHÁIN,
Oifigeach Cuntasáíochta.

27 Aibreán, 1983.

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 of the observations in my Report.

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

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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 ...	30,000	34,914	—	4,914
PENSIONS, ALLOWANCES, Etc.				
B.—Wound and Disability Pensions and Gratuities, etc. ...	1,861,000	1,904,684	—	43,684
C.—Allowances and Gratuities to Dependents, etc. ...	4,332,000	3,859,709	472,291	—
D.—Military Service Pensions ...	1,750,000	1,717,020	32,980	—
E.1.—Defence Forces (Pensions) Schemes	18,510,000	17,696,106	813,894	—
E.2.—Payments in respect of transferred service ...	150,000	78,214	71,786	—
F.—Compensation for Death or Personal Injuries sustained by members of the Local Defence Force ...	12,500	17,925	—	5,425
G.—Special Allowances under the Army Pensions Acts, to persons who served in Easter Week and to persons awarded Medals ...	3,238,000	3,313,762	—	75,762
H.—MacSwiney (Pension) Acts, 1950 to 1964 ...	6,900	6,979	—	79
I.—Travelling and Incidental Expenses ...	8,800	8,581	219	—
J.—Post Office Services ...	22,000	22,105	—	105
K.—Special Compensation—United Nations Force ...	10	78,475	—	78,465
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 ...	1,656,200	1,709,016	—	52,816

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.—Funeral Grants in respect of deceased Special Allowance holders, Military Service Pensioners, certain Disablement Pensioners and Medal Holders	350,000	196,350	153,650	—
GROSS TOTAL	£ 31,927,410	30,643,840	1,544,820	261,250
			Surplus of Gross Estimate over Expenditure £1,283,570	
Deduct—	Estimated	Realised		
N.—Appropriations in Aid	816,410	1,069,729		Surplus of Appropriations in Aid realised £253,319
NET TOTAL	£ 31,111,000	29,574,111		Total Surplus to be surrendered £1,536,889

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Recovery from the United Nations of allowances, death gratuities and *ex-gratia* payments made in respect of personnel who died while serving with UNIFIL ... £350,701

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The excess is due to a change in the rate of PRSI employer contribution in respect of the Chairman of the Army Pensions Board.
In addition to the amount expended under this subhead, a sum of £3,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.—In addition to the amount expended under this subhead, a sum of £82,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- C.—The saving is due mainly to the fact that the number of applications received for allowances to certain widows of veterans of the War of Independence was less than anticipated.
In addition to the amount expended under this subhead, a sum of £388,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- D.—In addition to the amount expended under this subhead, a sum of £140,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- E.1.—In addition to the amount expended under this subhead, a sum of £350,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51)
- E.2.—Provision was made for more payments than it was found possible to clear in the accounting period.
- F.—The excess was due to the payment of arrears of increased rates of compensation.
- G.—In addition to the amount expended under this subhead, a sum of £151,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- K.—The amount granted was a token provision only.
- L.—In addition to the amount expended under this subhead, a sum of £20,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- M.—It is difficult to estimate accurately expenditure under this subhead. In addition to the amount expended under this subhead, a sum of £50,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

Vote 45

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions to Pension Schemes for Widows and Children of Officers, NCO's and Privates	800,310	1,046,615
2. Refunds of overpayments	15,000	20,904
3. Recoveries in respect of pension liability	1,000	2,065
4. Payments in respect of transferred service	50	145
5. Miscellaneous	50	—
TOTAL	£816,410	£1,069,729

1. The total of contributions to the Pension Schemes for Widows and Children of Officers, NCO's and Privates is affected by such factors as the strength of the Army, varying rates of pay, discharges etc. which are difficult to forecast accurately.
2. Close estimation is not possible in respect of refunds of overpayments which are casual occurrences.
3. and 4.—It is difficult to forecast accurately the receipts under these headings.

NOTES

In addition to cash recoveries of overpayments accounted for under Appropriations in Aid, recoveries as under, in respect of overissues included in the Accounts of previous years, have been made either by deduction from or by withholding pensions or allowances to which the pensioners concerned were entitled:—

Subhead	£
B.	1,336
C.	2,096
E.1.	25,067
G.	20,004

The undermentioned sums in respect of unrecovered balances of overpayments which were included in the Accounts of previous years, have been treated as irrecoverable (P.19/1/79 and P.19/4/65).

Subhead	£
C.	387
G.	951

R. Ó SÚILLEABHÁIN,
Oifigeach Cuntasaiochta.

AN ROINN COSANTA,
26 Aibreán, 1983.

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, 1982, 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	£12,148,000	£12,156,867	£—	£8,867
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £2,400,000				
<i>Supplementary</i> 255,000	2,655,000	2,316,578	338,422	—
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £260,000				
<i>Supplementary</i> 80,000	340,000	351,585	—	11,585
C.—Post Office Services				
<i>Original</i> £440,000				
<i>Supplementary</i> 130,000	570,000	555,563	14,437	—
D.—Repatriation and Maintenance of Destitute Irish Persons abroad				
<i>Original</i> £70,000				
<i>Supplementary</i> 35,000	105,000	104,836	164	—
E.—Cultural Relations with other Countries Account (Grant-in-Aid)	150,000	150,000	—	—
F.—Information Services				
<i>Original</i> £200,000				
<i>Less Supplementary</i> 20,000	180,000	180,052	—	52
G.—Contributions to Bodies in Ireland for the furtherance of International Relations (Grants-in-Aid) ...	4,000	4,000	—	—
H.—Cross Border Studies	5,000	—	5,000	—
J.—North-South and Anglo-Irish Co-operation				
<i>Original</i> Nil				
<i>Supplementary</i> £100,000				
<i>Less Do.</i> 30,000	70,000	70,000	—	—
GROSS TOTAL				
<i>Original</i> £15,677,000				
<i>Supplementary</i> 100,000				
<i>Do.</i> 450,000	£16,227,000	15,889,481	358,023	20,504
			Surplus of Gross Estimate over Expenditure £337,519	

Vote 46

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised	
I.—Appropriations in Aid	2,650,000	2,708,134		
			£58,134	
NET TOTAL			Total Surplus to be surrendered	
Original	£13,027,000			
Supplementary	100,000		£395,653	
Do.	450,000			
	£ 13,577,000	13,181,347		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £486,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.1.—Short-term restrictions, which involved the virtual elimination of all travel, were introduced following Government instructions on curtailment of public expenditure. Full information on their effects was not available when the supplementary estimates were taken.
- H.—Accurate information on payments due in 1982 was not available when the provision for the expenditure was made.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Passports, Visas and Consular Services	2,470,000	2,398,991
2. Repayment by an Bord Scoláireachtaí Cómalairte in respect of staff seconded and services provided	12,000	20,072
3. Receipts from sale of information booklets and films	10,000	10,329
4. Repayment of Repatriation and Maintenance Advances	56,000	103,426
5. Recoupment by EEC of certain travelling expenses	60,000	60,504
6. Miscellaneous	42,000	114,812
	£2,650,000	£2,708,134

2. Due to a review of procedures a receipt due in 1981 was delayed until 1982.
4. It is difficult to estimate receipts under this heading. The figure reflects the high rate of expenditure under subhead D.
6. It is difficult to estimate receipts under this heading. It was not possible to foresee a sum of £45,970 which is included in respect of refunds of VAT on items purchased by missions abroad.

EXTRA REMUNERATION

Twenty-two officers received sums varying from £413 to £7,628 for overtime. The total amount paid in respect of overtime was £31,468 which represents an average payment of £267 to one hundred and eighteen officers.

A total of eighty-one officers received allowances in respect of duties as chairman or delegates at meetings abroad. Of this total twenty-two officers received sums in excess of £400 and up to £2,303. The total paid in respect of chairman and delegates allowances was £34,228.

NOTES

An *ex-gratia* payment of £317 was made to an officer of the Department in respect of damage to personal property (E.109/41/41).

An *ex-gratia* payment of £50 was made to an officer of the Department in respect of money stolen while travelling on official business (E.109/41/41).

Three payments of £67, £21 and £9 respectively were made in respect of costs incurred by individuals due to errors in passports issued (S.71/32/51, S.71/8/82 and S.71/8/82).

An *ex-gratia* payment of £2,054 was made to an individual in respect of the theft of personal property during attendance at an official reception (S.71/8/82).

An *ex-gratia* payment of £672 was made to an officer of the Department in respect of loss sustained to personal and household effects in the course of transfer (E.109/41/41).

A sum of £64 was written off in respect of a number of outstanding balances remaining in accounts on 31st December, 1982 (S.71/10/67).

The account includes a sum of £6,055 spent on the purchase of gifts for presentation officially to foreign dignitaries (S.71/10/67).

REPATRIATION ADVANCES

					£
Balance outstanding on 1st January, 1982	...	...	...	...	10,497
Advances, 1982 (Subhead D)	...	...	...	...	104,836
					<u>115,333</u>
					£
Amount recovered (Subhead I)	...	...	...	103,426	
Written off	...	...	...	881	
				<u>104,307</u>	
Balance outstanding on 31st December, 1982	...				<u>£11,026</u>

CULTURAL RELATIONS (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND EXPENDITURE DURING YEAR ENDED 31ST DECEMBER, 1982

					£
Balance on 1st January, 1982	...	...	...	...	63,556
Grant-in-Aid					<u>150,000</u>
					213,556
Expenditure, 1982	...	...	...	...	<u>152,310</u>
Balance on 31st December, 1982	...	...	...	...	<u>£61,246</u>

SEÁN DONLON,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
15th April, 1983.

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, 1982, compared with the sum granted, for contributions to International Organisations and for Official Development Assistance, including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Contributions to International Organisations	1,495,000	1,456,496	38,504	—
B.—Contributions to United Nations Voluntary Agencies	1,180,000	1,180,000	—	—
C.—Contributions to Agency for Personal Service Overseas (Grant-in-Aid) ...	1,200,000	1,200,000	—	—
D.—Disaster Relief	500,000	247,813	252,187	—
E.—Payment to Grant-in-Aid Fund for Bilateral and Other Aid Contributions for Developing Countries (Grant-in-Aid)	7,940,000	7,605,000	335,000	—
F.—Gorta (Grant-in-Aid)	50,000	50,000	—	—
G.—Payments for the Benefit of Developing Countries arising from Membership of the European Economic Community	3,284,000	3,283,999	1	—
H.—Advisory Council on Development Co-operation	80,000	57,403	22,597	—
I.—Conference on Security and Co-operation in Europe	16,000	7,565	8,435	—
TOTAL	£ 15,745,000	15,088,276	656,724	—

Surplus to be surrendered £656,724

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Interest and principal due on United Nations Bonds	£10,014
---	---------

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

D, E and H.—The variations reflect savings made following Government decisions on reductions in public expenditure.

I.—Certain payments anticipated in 1982 will not materialise until 1983.

NOTES

Expenditure

£

A.—Council of Europe	246,552
Organisation for Economic Co-operation and Development	153,428
United Nations	954,406
Intergovernmental Legal Bodies	11,524
General Agreement on Tariffs and Trade	90,586
TOTAL	£1,456,496

B.—United Nations Children's Fund	225,000
United Nations Development Programme	690,000
United Nations Refugee Fund	100,000
United Nations Relief and Works Agency	120,000
United Nations Trust Fund for South Africa	14,500
United Nations Educational and Training Programme for Southern Africa	14,500
United Nations Fund for Namibia	11,000
United Nations Publicity Fund against Apartheid	1,000
United Nations Institute for Training and Research	4,000
TOTAL	£1,180,000

BILATERAL AND OTHER AID FUND (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING YEAR ENDED 31ST DECEMBER, 1982

	£
Balance on 1st January, 1982	17,336
Grant-in-Aid	7,605,000
	<u>7,622,336</u>
Expenditure, 1982	7,088,530
	<u>£533,806</u>
Balance on 31st December, 1982	

SEÁN DONLON,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
15th April, 1983.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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 ...	25,339,000	24,952,539	386,461	—
A.2.—Consultancy Services				
<i>Original</i> £375,000				
<i>Less Supplementary</i> 150,000				
	225,000	187,063	37,937	—
B.1.—Travelling and Incidental Expenses	1,730,000	1,597,393	132,607	—
B.2.—Office Machinery and other Office Supplies	1,700,000	1,703,312	—	3,312
C.—Post Office Services				
<i>Original</i> £10,880,000				
<i>Supplementary</i> 2,600,000				
	13,480,000	13,433,134	46,866	—
D.—Insured Persons' Medical Certificates	1,050,400	1,048,637	1,763	—
SOCIAL INSURANCE				
E.—Payment to the Social Insurance Fund under Section 122 (9) of the Social Welfare (Consolidation) Act, 1981				
<i>Original</i> £198,148,000				
<i>Supplementary</i> 20,523,000				
<i>Do.</i> 33,500,000				
	252,171,000	252,171,000	—	—
F.—Investment Return				
<i>Original</i> £65,000				
<i>Supplementary</i> 30,000				
	95,000	92,000	3,000	—
SOCIAL ASSISTANCE				
G.—Old Age and Blind Pensions (Non-Contributory)				
<i>Original</i> £184,000,000				
<i>Supplementary</i> 37,304,000				
<i>Do.</i> 5,157,000				
	226,461,000	225,000,499	1,460,501	—
H.—Children's Allowances				
<i>Original</i> £112,300,000				
<i>Supplementary</i> 37,500,000				
<i>Do.</i> 1,400,000				
	151,200,000	152,305,384	—	1,105,384

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—Unemployment Assistance				
<i>Original</i> £134,260,000				
<i>Supplementary</i> 26,724,000				
<i>Do.</i> 8,500,000				
	169,484,000	168,750,803	733,197	—
J.—Widows' and Orphans' Non-Contributory Pensions				
<i>Original</i> £20,750,000				
<i>Supplementary</i> 3,988,000				
<i>Do.</i> 274,000				
	25,012,000	24,577,181	434,819	—
K.—Miscellaneous Grants				
<i>Original</i> £56,210,000				
<i>Supplementary</i> 5,469,000				
<i>Do.</i> 4,789,000				
	66,468,000	66,225,011	242,989	—
L.—Social Assistance and Other Allowances				
<i>Original</i> £22,522,000				
<i>Supplementary</i> 10,277,000				
<i>Less Do.</i> 5,250,000				
	27,549,000	27,818,103	—	269,103
N.—Losses	—	65,439	—	65,439
O.—Extra-Statutory Grants	—	21,819	—	21,819
GROSS TOTAL				
<i>Original</i> £769,329,400				
<i>Supplementary</i> 141,785,000				
<i>Do.</i> 50,850,000				
	£ 961,964,400	959,949,317	3,480,140	1,465,057
			Surplus of Gross Estimate over Expenditure £2,015,083	
	Estimated	Realised		
Deduct—				
M.—Appropriations in Aid				
<i>Original</i> £26,652,400				
<i>Supplementary</i> 450,000				
	27,102,400	26,786,590		Deficiency in Appropriations in Aid realised £315,810
NET TOTAL				
<i>Original</i> £742,677,000				
<i>Supplementary</i> 141,785,000				
<i>Do.</i> 50,400,000				
	£ 934,862,000	933,162,727		Net Surplus to be surrendered £1,699,273

Vote 48

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—In addition to the amount expended under this subhead, a sum of £1,861,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

A.2.—Progress on the various computer projects on hands was somewhat slower than had been anticipated.

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. Salaries overpaid to ex-employees, and deemed irrecoverable (S.73/2/75)	727
2. Assistance paid in error and irrecoverable (F.46/3/54)	54,944
3. Cash shortages at local offices not involving suspicion of fraud or culpable negligence on the part of any officer (S.73/25/78 and S.73/13/54)	9,768

O.—Grants made on the grounds of equity in cases of unemployment assistance, non-contributory old age and widow's pensions, children's allowances, and single women's allowances 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>	£25,113,000	
	<i>Supplementary</i>	344,000	
		25,457,000	25,092,000
2. Contributions from County Borough and Urban Area Councils under Section 153 of the Social Welfare (Consolidation) Act, 1981			
	<i>Original</i>	£535,000	
	<i>Supplementary</i>	35,000	
		570,000	563,970
3. Recoveries of Social Assistance overpaid			
	<i>Original</i>	£75,000	
	<i>Supplementary</i>	70,000	
		£145,000	£137,489
4. Recoupment from EEC of part-cost of milk supplied to school children (Subhead K.1.)			
	<i>Original</i>	£300,000	
	<i>Less Supplementary</i>	26,000	
		274,000	289,111
5. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance			
	<i>Original</i>	£520,000	
	<i>Less Supplementary</i>	90,000	
		430,000	490,362
6. Recoupment in respect of staff on loan to outside bodies		34,000	29,598
7. Recoupment by EEC of certain travelling expenses (Subhead B.1.)		20,000	17,726
8. Balance of receipts from EEC of part-cost of poverty projects			
	<i>Original</i>	Nil	
	<i>Supplementary</i>	£100,000	
		100,000	100,417
9. Miscellaneous			
	<i>Original</i>	£55,400	
	<i>Supplementary</i>	17,000	
		72,400	65,917
TOTAL			
	<i>Original</i>	£26,652,400	
	<i>Supplementary</i>	450,000	
		£27,102,400	£26,786,590

3, 5 and 9. Receipts under these heads cannot be accurately forecast.

EXTRA REMUNERATION

The total number of officers who received extra remuneration was two thousand, seven hundred and thirty-three. One Social Welfare Supervisor, eighty-four Social Welfare Officers, nineteen Higher Executive Officers, seventy-nine Executive Officers, one hundred and forty-one Staff Officers, three hundred and sixty-five Clerical Officers, four hundred and sixty-one Clerical Assistants, two Key Punch Operators, forty-eight Messengers, five Cleaners, eleven Paperkeepers and two Night-watchmen received sums ranging from £401 to £8,154 for the performance of overtime. The total amount paid for overtime by the Department during the year was £1,609,474.

One Local Agent received £7,100 from the Department of Posts and Telegraphs for the performance of duties of postman and one Assistant Secretary received £1,179 in respect of extra work arising from his membership of the Legal Aid Board.

NOTES

Ex-gratia payments totalling £294 were made to nine officers who, while on official duties, sustained loss of or damage to personal property (E.109/41/41).

An unauthorised gratuity of £1,250 paid in 1978 by the former National Committee on Pilot Schemes to Combat Poverty to a former Secretary and Director of the Committee in respect of annual leave forfeited by him while engaged on work for the Committee has been written off as irrecoverable (S.73/5/80).

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 and Blind Pensions (Non-Contributory)	47,300
Children's Allowances	25,249
Unemployment Assistance	21,948
Widows' and Orphans' Non-Contributory Pensions	1,278
Unmarried Mothers' Allowances	12,572
Single Women's Allowances	973
Deserted Wives' Allowances	2,450
Prisoners' Wives' Allowances	63

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 and Blind Pensions (Non-Contributory)	49,871
Children's Allowances	6,459
Unemployment Assistance	144,577
Widows' and Orphans' Non-Contributory Pensions	833
Unmarried Mothers' Allowances	20,527
Deserted Wives' Allowances	4,330
Prisoners' Wives' Allowances	95
Single Women's Allowances	2,777

J. DOWNEY,
Oifigeach Cuntasaiochta.

AN RÓNN LEASA SHÓISIALAIGH,
29 Aibreán, 1983.

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, 1982, 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 a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION, ETC.				
A.1.—Salaries, Wages and Allowances	3,730,000	3,562,631	167,369	—
A.2.—Consultancy Services	425,000	438,155	—	13,155
B.1.—Travelling and Incidental Expenses	155,500	183,545	—	28,045
B.2.—Office Machinery and other Office Supplies	51,000	50,076	924	—
B.3.—Post Office Services	205,000	227,587	—	22,587
C.—Superintendent and District Registrars	6,000	5,528	472	—
D.—Expenses in connection with the World Health Organisation and other International Bodies ...	257,000	263,418	—	6,418
E.—Statutory Inquiries	1,000	—	1,000	—
F.—Developmental, Consultative and Advisory Bodies	905,000	916,800	—	11,800
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)				
Original	£470,187,000			
Supplementary	5,010,000			
	475,197,000	475,062,000	135,000	—
G.2.—Grants to Health Boards in respect of expenditure on cash allowances and cash grants				
Original	£40,223,000			
Supplementary	8,440,000			
	48,663,000	48,663,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.3.—Grants to Health Boards to meet the expenses of the General Medical Services (Payments) Board <i>Original</i> £72,000,000 <i>Supplementary</i> 9,650,000	81,650,000	81,650,000	—	—
G.4.—Grants on behalf of Health Boards to certain other Health Bodies <i>Original</i> £226,382,000 <i>Supplementary</i> 3,949,000	230,331,000	227,823,000	2,508,000	—
G.5.—Payments to Health Agencies in respect of balances of grants for years prior to 1982 <i>Original</i> £49,824,000 <i>Less Supplementary</i> 2,000,000	47,824,000	47,824,000	—	—
G.6.—Payments in respect of disablement caused by Thalidomide ...	69,000	67,479	1,521	—
G.8.—Payments in respect of persons claiming to have been damaged by vaccination <i>Original</i> Nil <i>Supplementary</i> £140,000	140,000	20,000	120,000	—
G.9.—Grant to National Community Development Agency <i>Original</i> Nil <i>Supplementary</i> £1,000	1,000	—	1,000	—
H.—Grants to Voluntary Agencies ...	23,400	23,400	—	—
I.—Grant to An Bord Altranais ...	100	—	100	—
J.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid)	100,000	100,000	—	—
K.—Building, Equipping and Furnishing of Hospitals and other Health Facilities	49,200,000	49,200,000	—	—
MISCELLANEOUS				
L.—Grant to Health Education Bureau <i>Original</i> £1,250,000 <i>Supplementary</i> 250,000	1,500,000	1,500,000	—	—
M.—Dissemination of Information on Health and Health Services ...	47,000	41,581	5,419	—
N.—Vaccine Lymph Supply ...	7,000	5,706	1,294	—
O.—Training Scheme for Health Inspectors ...	26,000	30,926	—	4,926
GROSS TOTAL <i>Original</i> £915,074,000 <i>Supplementary</i> 25,440,000 £	940,514,000	937,658,832	2,942,099	86,931
			Surplus of Gross Estimate over Expenditure £2,855,168	

Vote 49

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised		
<i>Deduct—</i>				
P.—Appropriations in Aid				
<i>Original</i> £69,500,000				
<i>Supplementary</i> 16,000,000				
	85,500,000	85,735,078		Surplus of Appropriations in Aid realised £235,078
NET TOTAL				
<i>Original</i> £845,574,000				
<i>Supplementary</i> 9,440,000				
	£ 855,014,000	851,923,754		Total Surplus to be surrendered £3,090,246

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £237,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.1.—The excess was due mainly to the increased expenditure on essential foreign travel and to the increased cost of publications, etc.
- B.3.—The excess was due mainly to increases in the charges for telephone services.
- C.—The saving was due to the non-receipt of a claim for rent allowance, including arrears, from one Registrar of Marriages.
- G.1 and G.4.—The saving under these subheads arose as a result of adjustments in the estimates of the costs which were likely to arise in 1982 in relation to certain pay settlements in the light of the actual settlements which emerged.
- G.8.—Offers of *ex-gratia* payments of £10,000 each were made in respect of fourteen persons. Up to 31st December 1982 only two persons had accepted the offers.
- G.9.—The National Community Development Agency was not set up in 1982 as was originally intended.
- M.—The cost of printing publicity material was less than anticipated.
- N.—The saving was due to the demand for vaccines being less than anticipated.
- O.—Responsibility for the training of health inspectors was handed over to the City of Dublin Vocational Education Committee in 1980. Pending the appointment of the committee's own lecturers it was agreed that this Department would continue to pay for the secondment of health inspectors from the Eastern Health Board to give lectures. This arrangement ceased in 1982 but continued for a longer period in that year than was anticipated.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Receipts from health contributions			
<i>Original</i> £56,000,000			
<i>Supplementary</i> 8,000,000		64,000,000	63,900,522
2. Recovery of cost of health services provided under regulations of the European Economic Community			
<i>Original</i> £13,000,000			
<i>Supplementary</i> 8,000,000		21,000,000	21,129,874
3. Recovery from UK Department of Health and Social Security of their share of the cost of Leopardstown Park Hospital ...		400,000	513,462

Vote 49

4. Searches and certified copies of entries of births, deaths and marriages	40,000	36,517
5. Recoupment of certain travelling expenses and subsistence allowances from the EEC etc.	20,000	31,477
6. Miscellaneous	40,000	123,226

TOTAL

<i>Original</i>	£69,500,000		
<i>Supplementary</i>	16,000,000		
		£85,500,000	£85,735,078

3. The excess arose due to the UK Department of Health and Social Security being liable for a greater proportion of the total cost of the hospital than had been originally anticipated.
4. The demand for certificates was less than anticipated.
5. The increase in receipts was largely due to increases in the cost of travel and in the subsistence allowances for attendance at EEC meetings.
6. The increase was mainly due to increased fees for the licensing of proprietary medicines under regulations of the EEC

EXTRA REMUNERATION

Overtime was paid to eighty-nine officers during the year at a total cost of £5,651.

NOTES

In addition to the grants issued from Subheads G.1., G.3. and G.4 of the Vote, extra amounts of £28,265,000, £2,350,000 and £12,237,000 respectively, were issued to Health Boards from the Vote for Increases in Remuneration and Pensions (No. 51), in respect of costs arising from the Public Service Pay Agreement and other special pay costs.

Seven officers received *ex-gratia* payments amounting to a total of £354 in respect of loss or damage to clothing or personal effects in the course of official duties (E.109/41/41).

D. CONDON,
Accounting Officer.

DEPARTMENT OF HEALTH,
20th April, 1983.

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 ...	...	140,490
Payments to Health Boards ... ..	...	140,590
		<u>£100 (Dr.)</u>

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1982, 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	£ 3,188,000	£ 3,067,158	£ 120,842	£ —
A.2.—Consultancy Services				
<i>Original</i> £827,000				
<i>Supplementary</i> 150,000				
	977,000	913,687	63,313	—
B.1.—Travelling and Incidental Expenses	450,000	463,778	—	13,778
B.2.—Office Machinery and other Office Supplies	159,000	103,765	55,235	—
C.1.—Post Office Services				
<i>Original</i> £133,000				
<i>Supplementary</i> 45,000				
	178,000	179,225	—	1,225
C.2.—Advertising and Publicity				
<i>Original</i> £50,000				
<i>Supplementary</i> 5,000				
	55,000	52,779	2,221	—
D.—Geological Survey — Equipment, Stores and Maintenance				
<i>Original</i> £1,150,000				
<i>Less Supplementary</i> 250,000				
	900,000	893,655	6,345	—
E.—Minerals Development				
<i>Original</i> £30,000				
<i>Less Supplementary</i> 16,000				
	14,000	8,247	5,753	—
F.1.—Energy Conservation (Publicity and General)				
<i>Original</i> £770,000				
<i>Less Supplementary</i> 239,000				
	531,000	451,508	79,492	—
F.2.—Grants in respect of the Insulation of Domestic Dwellings				
<i>Original</i> £550,000				
<i>Less Supplementary</i> 90,000				
	460,000	471,685	—	11,685
F.3.—Institute for Industrial Research and Standards—Energy Conservation Programme (Grant-in-Aid) ...	350,000	350,000	—	—
F.4.—Energy Conservation Incentive Scheme for Energy Intensive Manufacturing Industry				
<i>Original</i> £50,000				
<i>Less Supplementary</i> 30,000				
	20,000	—	20,000	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.—Subscriptions to International Organisations				
<i>Original</i> £800,000				
<i>Less Supplementary</i> 139,000				
	661,000	104,437	556,563	—
H.—Rural Electrification	2,450,000	2,450,398	—	398
I.1.—An Bord Fuinnimh Núclicéigh — Grant-in-Aid for General Expenses	324,000	261,000	63,000	—
I.2.—An Bord Fuinnimh Núclicéigh — Grant-in-Aid for Capital Expenditure				
<i>Original</i> £100,000				
<i>Less Supplementary</i> 100,000				
	—	—	—	—
J.—Town Gas Subsidy	3,420,000	3,418,008	1,992	—
K.—Petroleum Licences — Funds for Training, etc.				
<i>Original</i> £350,000				
<i>Less Supplementary</i> 25,000				
	325,000	299,165	25,835	—
L.—State Support for Mining Operations.				
<i>Original</i> £2,500,000				
<i>Supplementary</i> 349,000				
	2,849,000	5,176,126	—	2,327,126
M.—Bord na Móna—Grants for Private Bog Development	800,000	650,000	150,000	—
N.—New and Renewable Sources of Energy	400,000	307,280	92,720	—
O.—Limerick Gas—State Support				
<i>Original</i> £165,000				
<i>Supplementary</i> 15,000				
	180,000	178,623	1,377	—
P.—FEOGA—Western Aid Elec- trification	3,225,000	2,660,000	565,000	—
Q.1.—Institute for Industrial Research and Standards—Administration and General Expenses (Grant-in-Aid)	7,130,000	7,130,000	—	—
Q.2.—Institute for Industrial Research and Standards—Capital Expenditure (Grant-in-Aid)	3,199,000	2,099,000	1,100,000	—
R.—Kilkenny Design Workshops Limited. Administration and General Expenses (Grant-in-Aid)	829,000	829,000	—	—
S.1.—Industrial Development Authority — Administration and General Expenses (Grant-in-Aid)	14,315,000	14,315,000	—	—
S.2.—Industrial Development Authority — Grants to Industry (Grant-in-Aid)	142,000,000	134,000,000	8,000,000	—
S.3.—Industrial Development Authority — Building Operations (Grant-in-Aid)	46,500,000	37,650,000	8,850,000	—

Vote 50

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
S.4.—Industrial Development Authority — Grant for Industrial Housing	£	£	£	£
<i>Original</i> £200,000				
<i>Less Supplementary</i> 72,490				
	127,510	127,000	510	—
T.1.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Grant-in-Aid)	1,570,000	1,570,000	—	—
T.2.—Shannon Free Airport Development Company Limited — Grants to Industrialists (Grant-in-Aid) ...	4,365,000	4,365,000	—	—
T.3.—Shannon Free Airport Development Company Limited — Housing Subsidies	450,000	406,000	44,000	—
U.—Technical Assistance				
<i>Original</i> £170,000				
<i>Less Supplementary</i> 100,000				
	70,000	16,877	53,123	—
V.—Irish Productivity Centre (Grant-in-Aid)	583,000	583,000	—	—
W.1.—Shipbuilding Subsidy	10	—	10	—
W.2.—Interest Subsidy for Shipbuilding	730,000	730,000	—	—
X.—Irish Goods Council (Grant-in-Aid)	920,000	920,000	—	—
Y.—Currency Exchange Loss on certain Industrial Credit Company Foreign Borrowing				
<i>Original</i> £680,010				
<i>Supplementary</i> 718,000				
	1,398,010	1,399,673	—	1,663
AA.1.—Irish Film Board — Administration Expenses (Grant-in-Aid) ...	62,000	61,992	8	—
AA.2.—Irish Film Board — Capital Expenditure (Grant-in-Aid) ...	390,000	389,902	98	—
BB.—Miscellaneous Payments	18,000	20,301	—	2,301
CC.—Temporary <i>ex-gratia</i> payments to former Assembly Workers of Talbot (Ireland) Limited.				
<i>Original</i> £475,000				
<i>Supplementary</i> 220,000				
	695,000	692,752	2,248	—
DD.—Irish National Petroleum Corporation Limited for purchase of shares in Irish Refining Co. Limited, and the Operating, Overhaul and Refurbishing costs of Whitegate Refinery (Grant-in-Aid)				
<i>Original</i> Nil				
<i>Supplementary</i> £10,000,000				
	10,000,000	10,000,000	—	—
EE.—Irish Steel Limited — Repayment of Borrowings (Grant-in-Aid)				
<i>Original</i> Nil				
<i>Supplementary</i> £25,000,000				
	25,000,000	25,000,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
FF.1.—National Enterprise Agency Limited — Administration and General Expenses (Grant-in-Aid)				
Original	Nil			
Supplementary	£250,000			
	250,000	82,500	167,500	—
FF.2.—National Enterprise Agency Limited — Capital Expenditure (Grant-in-Aid)				
Original	Nil			
Supplementary	£5,000,000			
	5,000,000	—	5,000,000	—
GG.—Provision for the purchase of the assets of Clondalkin Paper Mills				
Original	Nil			
Supplementary	£10			
	10	—	10	—
GROSS TOTAL				
Original	£246,827,020			
Supplementary	10,000,000			
Do.	30,250,000			
Do.	10			
Do.	440,510			
	£ 287,517,540	264,848,521	25,027,195	2,358,176
	Estimated	Realised	Surplus of Gross Estimate over Expenditure	
			£22,669,019	
Deduct—				
Z.—Appropriations in Aid				
Original	£7,275,020			
Supplementary	440,500			
	7,715,520	7,695,172	Deficiency in Appropriations in Aid realised	
			£20,348	
NET TOTAL				
Original	£239,552,000			
Supplementary	10,000,000			
Do.	30,250,000			
Do.	10			
Do.	10			
	£ 279,802,020	257,153,349	Net Surplus to be surrendered	
			£22,648,671	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £222,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- A.2.—Claims relating to some consultancies did not fall due for payment as early as anticipated.
- B.2.—Implementation of computerisation plans took longer than anticipated.
- E.—Outstanding compensation claims were held up pending the resolution of legal problems.

Vote 50

- F.1.—Some claims were not received in time to effect payment in 1982.
- F.4.—Expected applications were not received.
- G.—Expected ad hoc contribution from member states to ECSC was not required.
- I.—Expenditure on staff and administration was less than anticipated since two vacant posts were not filled in the year. Expected increases in remuneration costs were not charged to this subhead.
- K.—Provision was made for Data Buoy and Foynes projects in 1982. These projects did not materialise.
- L.—The excess results from the payment of additional funds to the Receiver of Avoca Mines Ltd. at the end of the year.
- M.—The saving was due to a compensating adjustment arising from an overpayment to Bord na Móna in 1981 (see paragraph 74 of the Comptroller and Auditor General's Report on the 1981 Accounts).
- N.—Saving results from the deferment of proposed projects, in particular, a small hydro demonstration scheme together with biogas demonstrations.
- P.—Grant applications were fewer than had been anticipated. The ESB estimated that one thousand and forty jobs would be completed in the year, but only six hundred and eighty-three were completed.
- Q.2.—The saving arose from a Government decision to reduce public expenditure.
- S.2.—Saving is due almost entirely to increased IDA receipts.
- S.3.—Saving arose partly from a Government decision to reduce public expenditure and partly from increased IDA receipts.
- T.3.—Amount required for housing subsidies was less than anticipated.
- U.—Demand for grants was less than anticipated as a result of the scheme being wound down.
- BB.—The excess was caused by one unexpected payment not proper to any other subhead.
- FF.1.—Administration costs were less than anticipated, because the NEA did not become fully operational as early as anticipated.
- FF.2.—No investment was made within the year because the NEA did not become fully operational as early as anticipated.

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>	£6,500	
	<i>Supplementary</i>	2,500	
		9,000	9,171
2. Repayment of travel costs of certain journeys to EEC		80,000	102,858
3. Fees under the Minerals Development Act, 1940, and the Petroleum and other Minerals Development Act, 1960			
	<i>Original</i>	£4,722,000	
	<i>Supplementary</i>	1,291,000	
		6,013,000	5,942,236
4. Receipts from EEC in respect of specific surveys		116,000	110,557

Vote 50

			Estimated	Realised
			£	£
5. Geological Survey — receipts from sale of aerial photographs, maps, etc.				
	<i>Original</i>	£5,200		
	<i>Supplementary</i>	3,800		
			9,000	9,919
6. Receipts from EEC in respect of FEOGA Programme				
	<i>Original</i>	£1,960,000		
	<i>Less Supplementary</i>	895,000		
			1,065,000	1,067,520
7. Receipts from IDA in respect of repayable grants for industrial housing				
	<i>Original</i>	£385,000		
	<i>Supplementary</i>	34,500		
			419,500	419,471
8. Currency exchange gain on certain Industrial Credit Company foreign borrowing			20	124
9. Miscellaneous				
	<i>Original</i>	£300		
	<i>Supplementary</i>	3,700		
			4,000	33,316
TOTAL				
	<i>Original</i>	£7,275,020		
	<i>Supplementary</i>	440,500		
			£7,715,520	£7,695,172

2. Estimation of these receipts is difficult since payment of refunds by the EEC are made at irregular intervals.

5. It is impossible to accurately forecast demand for these items.

8. The excess was due to unexpected receipts.

9. There was an earlier than anticipated receipt of £30,000 from Bord Gáis Éireann in respect of expenses of processing acquisition orders for the Cork/Dublin gas pipeline.

EXTRA REMUNERATION

The total amount paid in respect of overtime was £47,817. Thirty-two officers received sums in excess of £400 and up to £2,476. A total of one hundred and twenty-eight officers were paid overtime.

A total of sixty-two officers received allowances in respect of duties as chairman or delegates at meetings abroad (mainly EEC). Of this total eleven officers received sums in excess of £400 and up to £1,659. The total paid in respect of chairman and delegates allowances was £16,875.

Vote 50

NOTES

In addition to the grants-in-aid issued from the Vote, extra amounts were issued from the Vote for Increases in Remuneration and Pensions (No. 51) as follows:—

	£
An Bord Fuinnimh Nuicleigh	33,000
Institute for Industrial Research and Standards	490,000
Kilkenny Design Workshops Limited	45,000
Industrial Development Authority	850,000
Shannon Free Airport Development Company Limited	44,000
Irish Productivity Centre	39,000
Irish Goods Council	19,000

An allowance of £3,350 was paid to the chairman of the Mining Board for services rendered to the Mining Board (E.122/1/41).

An *ex-gratia* payment of £5 was made to one officer in respect of loss of clothing in the course of official duties (E.109/41/41).

One officer received an *ex-gratia* payment of £400 in connection with work as a Gas Referee (E.109/65/70).

J. K. O'LEARY,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND ENERGY,
27th April, 1983.

STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31ST DECEMBER, 1982.

	£
Avoca Mines Ltd.	9,908,849
Interest accrued as at 31st December, 1982	3,051,996

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

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

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

	£	£
Receipts from Employment Guarantee Fund		322,917
Thomas Mc Ardle Ltd. — Maintenance of Employment	149,487	
St. Kierans Enterprise Centre — Maintenance of Employment	78,057	
Navan Bedding Co-Op Society Ltd. — Maintenance of Employment	75,000	
Mondo Hinge & Engineering Co. Ltd. — Maintenance of Employment	15,838	
Bond Sportswear Ltd. — Maintenance of Employment	4,535	
		322,917
Balance on 31st December, 1982		Nil

J. K. O'LEARY,
Accounting Officer.

DEPARTMENT OF ENERGY,
27th April, 1983.

INCREASES IN REMUNERATION AND PENSIONS Vote 51

ACCOUNT of the sum expended, in the year ended 31st December, 1982, compared with the sum granted, for Increases in Remuneration and Pensions.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Increases in Remuneration and Pensions of Public Servants including staffs of certain Grant-Aided State Bodies	193,000,000	145,121,800	47,878,200	—
£	193,000,000	145,121,800	47,878,200	—
Surplus to be surrendered				£47,878,200

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

The saving arose from the postponement until 1983 of payment of certain pay increases under the terms of the amendments (ratified November 1982) to the Agreement on Pay in the Public Service (ratified February 1982) and the offsetting of savings on individual Votes against the cost of increases in remuneration and pensions.

EXPENDITURE

Vote No.	Service	£	£
1	President's Establishment		8,000
2	Houses of the Oireachtas		50,000
3	Department of the Taoiseach	143,000	
	National Board for Science and Technology	117,300	
	National Concert Hall	5,000	
			265,300
4	Central Statistics Office		16,000
5	An Chomhairle Ealaíon		242,000
6	Office of the Minister for Finance	197,000	
	Economic and Social Research Institute	95,000	
	Commission on Taxation	2,000	
			294,000
7	Comptroller and Auditor General		50,000
8	Office of the Revenue Commissioners		4,372,000
9	Public Works and Buildings		1,856,000
12	Office of the Attorney General	152,000	
	Law Reform Commission	11,000	
			163,000
13	Office of the Director of Public Prosecutions		14,000
15	Stationery Office		101,000
16	Valuation and Ordnance Survey		250,000
18	Office of the Minister for the Public Service	—	
	Institute of Public Administration	157,000	
			157,000
20	Superannuation and Retired Allowances		2,100,000
22	Office of the Minister for Justice		495,000
23	Garda Síochána		10,772,000
24	Prisons		1,715,000
25	Courts		494,000
27	Charitable Donations and Bequests		1,000
28	Environment	—	
	An Foras Forbartha Teo	405,000	
			405,000

Vote 51

Vote No.	Service	£	£
29	Office of the Minister for Education	—	
	Funds for Cultural, Scientific and Educational Organisations	5,000	
	Royal Irish Academy of Music	57,000	
	Institiúid Teangeolaíochta Éireann	17,000	
			79,000
30	Primary Education		13,661,000
31	Post Primary Education		20,203,000
33	Higher Education		
	An tÚdarás Um Ard-Oideachas — General Expenses ...	23,000	
	General Grants to Universities and Colleges and Designated Institutions of Higher Education	4,125,000	
	Dublin Dental Hospital	82,000	
	Dublin Institute for Advanced Studies	84,000	
			4,314,000
35	Fisheries	156,600	
	An Bord Iascaigh Mhara	42,000	
	Inland Fisheries Development	609,000	
			807,600
36	Forestry		2,001,900
37	Roinn na Gaeltachta	—	
	Iocaíocht le Ciste na Gaeilge	27,000	
	Udarás na Gaeltachta	135,000	
			162,000
38	Agriculture	3,595,000	
	An Foras Talúntais	1,624,000	
	An Chomhairle Oiliúna Talmhaíochta	983,000	
	Córas Beostoic agus Feola	7,000	
	Bord na gCapall	50,000	
			6,259,000
41	Trade Commerce and Tourism		
	Grants Under Section 2 of the Tourist Traffic Acts 1961 (Bord Fáilte Éireann)	382,000	
	Shannon Free Airport Development Company Ltd.	50,000	
	Córas Tráchtála	344,000	
			776,000
42	Transport		1,135,000
43	Posts and Telegraphs		16,457,000
44	Defence		7,084,000
45	Army Pensions		1,184,000
46	Foreign Affairs		486,000
48	Social Welfare		1,861,000
49	Health	237,000	
	Grants to Health Boards		
	Subhead G.1	28,265,000	
	Subhead G.3	2,350,000	
	Subhead G.4	12,237,000	
			43,089,000
50	Industry and Energy	222,000	
	An Bord Fuinnimh Núicléigh	33,000	
	Institute for Industrial Research and Standards	490,000	
	Kilkenny Design Workshops Ltd.	45,000	
	Industrial Development Authority	850,000	
	Shannon Free Airport Development Company Ltd.	44,000	
	Irish Productivity Centre	39,000	
	Irish Goods Council	19,000	
			1,742,000
	Total	£	145,121,800

DEPARTMENT OF THE PUBLIC SERVICE,
28 Aibreán, 1983.

S. MAC GAMHNA,
Accounting Officer.

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

ACCOUNTS OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1982

Receipts		Payments	
	£		£
Balance at 1st January, 1982	20,000	Balance at 31st December, 1982	20,000
	<u>£20,000</u>		<u>£20,000</u>

DEPARTMENT OF FINANCE,
29th April, 1983.

M. F. DOYLE,
Accounting Officer.

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

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

INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1982 AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

(Titles of Votes are shown in Bold Type)

	PAGE		PAGE
Abbotstown Farm	121	Bread Subsidy	135
Acquisition of Fisheries	102	British Government, Repayments by	50
Acquisition of Land	105, 108	Broadcasting Licence Fees	147
Adoption Societies, Grants to	54	Brucellosis Eradication Scheme	116
Adult Education, Dublin Institute of	82	Building Loans — Secondary Schools	89
Advanced Studies, Dublin Institute for	97	Burke Memorial Fund	85
Aer Rianta Teo	141	Bus Priority and Urban Traffic Control Schemes	140
Agency for Personal Service Overseas	170	Capitation Grants — National Schools	86
Agriculture	115	Caretakers in National Schools	86
Agricultural Credit Corporation	117	Carlisle and Blake Fund	85
Agricultural Grants	52	Censorship, Film	55
Agricultural Land, Relief of Rates on	52	Centenarians' Bounty	37
Agricultural Schools and Farms	115	Central Applications Office	96
Agriculture, County Committees of	115	Central Data Processing Services	44
Air Navigation and Transport Acts, 1936 to 1966	141	Central Fund Receipts and Issues	viii
Airports	144, 145, 146	Central Statistics Office	9
Amharclann Ghaoth Dobhair	114	CERT	129
Aontas	82	Charitable Donations and Bequests	67
Apprentice Employment	73	Charleville Endowment	85
Arbitration Board, Civil Service	44	Chester Beatty Library	82
Archaeological Excavations	78	Chief Justice Fees	65
Army Pensions	164	Chief State Solicitor	34
Army Pensions Acts	164	Child Care Assistants	86
Army Pensions Board	164	Children's Allowances	172
Arterial Drainage	21	Chomhairle Ealaíon, An	11
Arts Act, 1951	11	Chomhairle Oiliúna, An	129
Attorney General, Office of the	33	Chomhairle Oiliúna Talmhaíochta, An	116
Auditor General, Comptroller and	17	Chomhairle Olla, An	117
Avoca Mines	181, 184	Church Temporalities Fund 88, 121, 126, 127	64
Backweston Farm	121	Circuit Court	111
Bands, Army	160	Ciste na Gaeilge	3
Bankruptcy Fees	65	Ciste Pinsean Thithe an Oireachtas (Comhaltáí)	85
Beef Cattle Incentive Scheme	116	Ciste Sheamuis A. Mhic Shuibhne	158
Beef Classification Scheme	117	Civil Defence	44
Bequests, Charitable Donations and	67	Civil Service Arbitration Board	156
Bord Altranais	117	Civil Service (Transferred Officers) Compensation Act, 1929	47
Border Areas, Special Programme Fund	14	Civil Service Commission	183
Bord Fáilte Éireann	134	Clondalkin Paper Mills	21
Bord Fuinnimh Núicléigh	181	Coast Protection	77
Bord Iascaigh Mhara	101	Colleges Providing Courses in Irish — Grants	86
Bord na Gaeilge	114	Colleges, Training	130
Bord na gCapall	117	College of Industrial Relations	114
Bord na Leabhar Gaeilge	114	Comhdháil Náisiúnta na Gaeilge	134
Bord na Móna	181	Commerce and Tourism, Trade	114
Bord Pleanála, An	69	Comhlachas Náisiúnta Drámaíochta	114
Bord Scoláireachtaí Comalairte	168	Commission, Committee or Special Inquiry	14, 46, 55, 132, 137, 153
Bovine Tuberculosis Eradication Scheme	116		

	PAGE
Commission on Taxation	12
Community Schools	89
Compensation Allowances	49, 159
Compensation, Personal Injuries	54
Comprehensive Schools	89
Comptroller and Auditor General	17
Comptroller and Auditor General, Report of the	iii
Concert Hall, National	6
Conradh na Gaeilge	114
Conservation	105
Contingency Fund Deposit Account	189
Coolock Community Law Centre	53
Co-operation, International	170
Córas Beostoic agus Feola	117
Córas Iompair Éireann	139
Cork Hospitals Board	96
Córas Tráchtála	134
Council for Education, Recruitment and Training of Hotel and Catering Workers (CERT)	129
Council of Europe	171
Council of Law, Reporting, Incorporated	53
Council for Status of Women	130
Counsel, Fees to	33, 35
County Borough and Urban Area Councils, Receipts from, (Unem- ployment Assistance Acts)	174
County Committees of Agriculture	115
County Development Work, Grants for	115
Courts	64
Cospóir	82
Cross Border Studies	167
Cultural Relations with other Countries	167
Cumann le Béaloideas Éireann	82
Cumann na bhFiann	114
Cumann Parlaiminteach na hÉireann	3
Cumann Scoilchrámaíochta	82
Custom House Docks Development Commission	69
 Dáil Éireann	2
Dairy Herds Conversion Scheme	116
Data Processing Services	44
Deeds, Registry of	66
Defence	158
Defence Forces (Pensions) Schemes 1937 to 1979	164
Detention, Centres of	60
Developing Countries, Aid to	170
Director of Public Prosecutions, Office of the	35
Disaster Relief	170
Distressed Seamen, Relief of	139
District Court	64
Donations and Bequests, Charitable	67
Drainage Works	21
Driving Test — Fees	69
Dublin Dental Hospital	67
Dublin Inner City Development Authority	69
Dublin Inner City Group Fund	69, 72

	PAGE
Dublin Institute for Advanced Studies	97
Dublin Institute of Adult Education	82
Dublin Walled City Development Commission	69
 Ealaíon, An Chomhairle	11
EEC Directives, Agricultural	118
EEC Directives Lands	126
EEC Social Fund	131
Economic and Social Research Institute	12
Education, Adult	82
Education, Agricultural	115
Education, Forestry	105
Education, Higher	96
Education, Military	159
Education, Office of the Minister for Education, Primary	77
Education, Post Primary	86
Electors, Register of	89
Employment Equality Agency	69
Employment Guarantee Fund 8, 15, 27, 76, 85, 125, 132, 138, 143, 179, 186	129
Employment Incentive Schemes	130
Employment Maintenance Scheme	130
Energy, Industry and	180
Energy Conservation	180
Engineering Expenditure (Post Office)	154
Engineering Works	21
Entertainment, Official	37
Environment	68
Erasmus Smith Endowment	85
Estates, Improvement of	126
Eurocontrol Organisation	141
European Assembly	3
Exchequer Extra Receipts	vii
Ex-gratia Pensions for Widows and Children of Civil Servants, etc.	49
Expenses, Miscellaneous	37
Export Goods, Credit Financing of	135
Export Guarantee	134
 Farm Modernisation Scheme	118
Farmers' Retirement Scheme	126, 127
Feoga — Western Aid Electrification	181
Film Board	182
Film Institute of Ireland, National	82
Finance, Office of the Minister for	12
Fire Services	69
Fisheries	101
Fishery Harbours Centres Fund	101
Fisheries School	101
Flour and Wheatmeal Subsidy	135
Food and Agriculture Organization	117
Foras Forbartha Teo, An	69
Foras Talúntais, An	115
Foreign Affairs	167
Foreshore Act, 1933	141
Forestry	105
Free Legal Aid — Advice Centres, Grants to	53
Funeral Grant, Deceased Special Allowance Holders	165

	PAGE		PAGE
Gaeleagras na Seirbhíse Poiblí ...	44	Irish Co-operative Organisation	
Gael — Acadamh, An ...	114	Society ...	115
Gael-Linn ...	114	Inter-Parliamentary Activities	3
Gaeltacht Housing ...	111	Investment Return	172
Gaeltachta, Roinn na ...	111	Irish Bee-Keepers Association	
Gallery, National ...	99	Federation ...	115
Game Development and		Irish Countrywomen's Association ...	115
Management ...	105	Irish Committee of Historical	
Garda Síochána ...	56	Sciences ...	82
Garda Síochána Pensions etc. ...	56	Irish Film Board ...	182
Garda Síochána Medical Aid Society	56	Irish Goods Council ...	182
Garda Síochána Reward Fund ...	58	Irish Land Commission	126
Gas Subsidy, Town ...	181	Irish National Petroleum Corporation	
GATT ...	171	Ltd. ...	182
General Medical Services (Payments)	176	Irish Management Institute	129
Geological Survey ...	180	Irish Productivity Centre ...	182
Gorta ...	170	Irish Red Cross Society ...	159
Government Property, Rates on ...	42	Irish Society for Prevention of Cruelty	
Government Stocks, Management of	12	to Children ...	177
Graduate Conversion Courses		Irish, Publications in ...	77
Allowances ...	130	Irish Textbooks, Publication of	90
Grain Storage (Loans) ...	117	Irish Trust Bank Ltd. ...	37
Grants-in-Aid (see under name of		Irish Steel Ltd. ...	182
receiving service)	—		
Grants, Injury ...	49	Judgements Registry Fees ...	65
		Judicature Fees ...	65
Harbours ...	139	Justice, Office of the Minister for	53
Hardiman, Mary A. Bequest	85		
Health ...	176	Keeper of State Papers ...	53
Health Boards ...	176, 177	Kennedy, John F. Park ...	105
Health Education Bureau ...	177	Kilkenny Design Workshops ...	181
High Court ...	64	Killury or Nelan Fund ...	85
Higher Education ...	96		
Higher Education Grants ...	77	Laboratory, State ...	30
Historical Records, Irish ...	81	Labour ...	129
Holiday Accommodation, Develop-		Land Bond Fund ...	126
ment of ...	134	Land Commission, Irish ...	126
Horticulture ...	116	Land Project ...	116
Horticultural Producer Groups, Aids		Land Registry and Registry of Deeds	66
to ...	118	Lands ...	126
Hospitals Trust Fund ...	177	Law Reform Commission ...	33
Houses of the Oireachtas and the		Legal Aid Board ...	53
European Assembly ...	2	Legal Aid — Criminal ...	53
Housing Aid for the Elderly, Task		Library, National ...	78
Force on Special ...	68	Limerick Gas ...	181
Housing Grants ...	68	Lismore Endowment ...	85
		Livestock, Improvement of ...	116
Incorporated Council of Law		Loans, Agricultural ...	116
Reporting ...	53	Local Appointments Commission	47
Increases in Remuneration and		Local Authorities ...	50, 68, 69, 70
Pensions ...	187	Local Authorities (Combined Pur-	
Industrial Development Authority ...	181	chasing) Act, 1939 ...	68
Industry, and Energy ...	180	Local Defence Force ...	164
Injury Grants and Medical Fees ...	49	Local Improvement Scheme ...	69
Inland Fisheries ...	102	Local Loans Fund ...	126
Inquiries Statutory ...	176	Local Security Force ...	54
Institiúid Teangeolaíochta Éireann ...	78	Losses — Post Office ...	147
Institute for Industrial Research and		Losses — Defence ...	159
Standards ...	181		
Institute of Public Administration ...	44	McEnery Memorial Scholarship	
Insurance Act, 1953 ...	136	Fund ...	85
International Co-operation ...	170	McSwiney (Pension) Acts, 1950 to	
International Co-operation,		1964 ...	164
Agricultural ...	117	Macra na Feirme ...	115
International Organisations		Mails, Conveyance of ...	149
Subscriptions to ...	18	Malicious Injuries ...	69

	PAGE
Management of Government Stocks	69
Manufacturing Accounts Prisons	63
Manuscripts, Inspection of	78
Maps, Sales etc. of	40
Marine Works Act, 1902	27
Marketing of Agricultural Produce	118
Marsh's Library	82
Medical Referees	49
Merchant Shipping Acts	141
Meteorological Service, Receipts	142
Milk and Dairy Produce Subsidies	116
Minerals Development	180
Minerals Development Act, 1960	184
Miscellaneous Expenses	37
Model Schools	86
Monuments, National	21
Motor Vehicles, Licensing and Registration	69
Muintir na Tíre	116
Mulock, the Henry P. Charity	85
Murphy Bequest	85
Museum, National	78
Music Association of Ireland	82
National Board for Science and Technology	6
National Community Development Agency	177
National Concert Hall	6
National Economic and Social Council	6
National Enterprise Agency Ltd.	183
National Film Institute of Ireland	82
National Gallery	99
National Industrial Safety Organisation	129
National Micro-Electronics Facility	6
National Library	78
National Monuments	21
National Museum	78
National Savings Committee	12
National Schools, Building etc	87
National School Teachers' Superannuation	86
Nationality and Citizenship Certificates	54
Naval Stores	158
Nelan Fund, Killury or	85
North-South and Anglo-Irish Co- operation	167
Occupational Injuries Fund	174
OECD	171
Office of the Attorney General	33
Office of the Director of Public Prosecutions	35
Office of the Minister for Education	77
Office of the Minister for Finance	12
Office of the Minister for Justice	53
Office of the Minister for Public Service	44
Office of the Revenue Commissioners	18
O'Halloran, Father, Memorial Fund	85
Oifig an Ard Cláraitheora	176
Oireachtas, an t-	114

Oireachtas and European Assembly, Houses of the	2
Oireachtas Restaurant	3
Old Age Pensions	172
Ordnance Survey, Valuation and	40
Outturn of the year	vii
Paper and Publications	38
Parental Moneys	94
Parks	21
Patents Act, 1964	136
Paymaster-General's Office	12
Pearse Commemoration Projects	77
Pension Fund, Secondary Teachers	89
Pensions, Army	164
Pensions Board, Army	164
Pensions etc., Garda Síochána	56
Pensions, Old Age	172
Pensions, Royal Irish Constabulary	49
Pensions, Widows' and Orphans'	173
People's College	82
Personal Injuries, Compensation for Personal Service Overseas, Agency for	54
Petroleum Licences	170
Post Office Savings Bank	181, 184
Posts and Telegraphs	148
Posts and Telegraphs, Superannuation etc. Charges	147
Post-Primary Education	153
Poultry and Eggs	89
President's Establishment	116
Primary Education	1
Printing and Binding	86
Prisons	38
Production and Development Aids — Agricultural	60
Public Administration, Institute of	116
Public Prosecutions, Office of the Director of	44
Public Record Office	35
Public Servants, Defence of	53
Public Service, Office of the Minister for	33
Public Works and Buildings	44
Publications, Government	21
Publications in Irish	38
Publications, Sales of	27
Radio Telefís Éireann	39
Rates, Grant in Relief of	147
Rates on Agricultural Land, Relief of	69
Rates on Government Property	52
Rates on Premises occupied by Representatives of External Governments	42
Records Office, Public	42
Red Cross Society, Irish	53
Redundancy Fund	159
Redundancy Payments Acts 1967 and 1971	131
Regional Technical Colleges	156
Register of Electors, Recoupment of Expenditure in respect of	89
	69

	PAGE
Registration Council (Secondary Education)	93
Registry of Deeds, Land Registry and	66
Reid Bequest	85
Relief of Distressed Seamen	139
Relief of Rates on Agricultural Land	52
Remuneration and Pensions, Increases in	187
Repatriation and Maintenance of Destitute Irish Persons Abroad	167
Report of the Comptroller and Auditor General	iii
Research, Agricultural	115
Research and Standards, Institute for Industrial	181
Research Grants	75, 115
Residential Homes and Special Schools	94
Restaurant, Oireachtas	3
Retired Allowances, Superannuation and	49
Revenue Commissioners, Office of the	18
Review Body on Remuneration in the Upper Ranges in the Public Service	44
Reward Fund, Garda Síochána	58
Road Works	69
Roinn na Gaeltachta	111
Royal Irish Academy of Music	80
Royal National Lifeboat Institution	140
Royal Society of Antiquaries of Ireland	82
Royal Zoological Society of Ireland	82
Ryan, Mary C. Fund	85
Rural Electrification	181
Sales of Publications	39
Salmon Research Trust of Ireland	102
Savings Bank, Post Office	42
Sawmilling	105
Scholarships, Agricultural	115
School Books, Aid towards cost of	86
School Transport Services	77
Science and Technology, National Board for	6
Sea Fisheries Development	101
Seamen, Distressed, Relief of	139
Seanad Éireann	2
Secondary Education	89
Secondary Teachers Pension Fund	89
Secondary Tops — Fees	86
Secret Service	32
Shannon Free Airport Development Company Ltd.	134
Sheep Headage Grants	116
Shipbuilding Subsidy	182
Shipping Finance Corporation Ltd.	182
Smith, Erasmus, Endowment	85
Social Assistance	172, 174
Social Insurance	172
Social Insurance Fund	172, 174
Social Welfare	172
Society for Prevention of Cruelty to Children	177
Special Criminal Court	64

	PAGE
Special Border Areas Programme Fund	14
Sporting Rights	24
State Airports	144
State Laboratory	30
State Papers, Keeper of	53
State Property Act, 1954	141
State Sponsored Bodies, Joint Committee on	3
Stationery Office	38
Statistics Office, Central	9
Status of Women, Council for	130
Statutory Inquiries	176
Stock and Store Accounts	vii
Summary of Accounts	lxvi
Superannuation and Retired Allowances	49
Superannuation of National Teachers	86
Superannuation of Secondary Teachers	89
Supreme Court	64
Surrender of Balances	vii
Talbot (Ireland) Ltd.	182
Taibhdhearc na Gaillimhe	114
Taoiseach, Department of the	6
Teachers' Salaries — Primary	86
Teachers' Salaries — Secondary	89
Teachers, Superannuation of	86, 89
Teachers' Centres	77
Technical Assistance	115, 149, 182
Telegraph Acts, 1892 to 1907	157
Telegraph (Money) Acts, 1913 to 1921	157
Telegraphs, Posts and	147
Telephone Capital	147
Telephone Capital Acts, 1824 to 1977	157
Telephone Transfer Acts, 1911	157
Thalidomide, Payments in respect of	177
Tithe Gaeltachta	111
Tourist Traffic Acts, 1961	134
Town Gas Subsidy	181
Trade, Commerce and Tourism	134
Trade Marks Act, 1963	136
Trade Union Amalgamations	130
Trade Union Education and Advisory Services	130
Training Colleges	86
Training Colleges — Loans and Grants	86
Transport	139
Treasures of Early Irish Art Exhibition in Paris	79
Údarás na Gaeltachta	111
Údarás um Ard-Oideachas	96
Unemployment Assistance	173
United Nations	171
University Scholarships etc.	77
Vaccinations, payments in respect of	177
Vaccine Lymph Supply	177
Valuation and Ordnance Survey	40
Voluntary Health Insurance Board	177

	PAGE		PAGE
Water Supplies	68	Workmen's Compensation Acts, 1934	
Weights and Measures Acts	136	to 1955	156
Western Development Fund	15	World Food Programme	118
Widows' and Orphans' Pensions	173	World Health Organisation	176
Winter Fodder Schemes	116	Wreck and Salvage	139
Witnesses' Expenses	56		
Work Experience Programme	130	Youth Employment	78
		Youth and Sports Organisations	78

**ANALYSIS, UNDER VOTES, OF THE REPORT OF THE COMPTROLLER AND
AUDITOR GENERAL SHOWING THE ACCOUNTS TO WHICH SPECIFIC REFERENCE
IS MADE**

Number and Title of Vote	Report	
	Page	Para.
8. Office of the Revenue Commissioners	xii	9-20
9. Public Works and Buildings	xxvi	21-22
21. Agricultural Grants	xxvii	23
22. Office of the Minister for Justice	xxviii	24-25
23. Garda Síochána	xxviii	24
24. Prisons	xxviii	24 and 26-29
25. Courts	xxviii	24
26. Land Registry and Registry of Deeds	xxviii	24
28. Environment	xxxi	30-34
29. Office of the Minister for Education	xxxiii	35
30. Primary Education	xxxiii	35
31. Post-Primary Education	xxxiii	35-36
35. Fisheries	xxxiv	37-38
36. Forestry	xxxvi	39
38. Agriculture	xxxvii	40-45
40. Labour	xlii	46-47
41. Trade, Commerce and Tourism	xliv	48
42. Transport	xlv	49-50
43. Posts and Telegraphs	xlvi	51-60
44. Defence	li	61
48. Social Welfare	lii	62-72
49. Health	lvii	73-75
50. Industry and Energy	lxi	76-82

{ Capital & K.
 Accumulated & Build's Done here

320,478

320,362

 116

S.B. Returned

Rebbers

83 Bad Debt - covered 6,000 ✓

P.O.S.B. S.A.P.

10-00

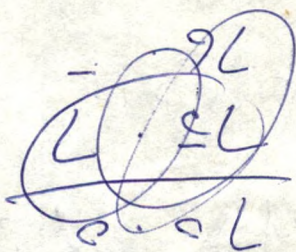
obs. S.B. don't read right

shortfall 1.3

opening balance and net capital
 for shortfall on the
 the interest earned after deduct
 after capital

known solely, Sayen Rebbers

$$\begin{array}{r}
 1.8 \\
 \hline
 12.7 \\
 12.5 \\
 \hline
 76.8 \\
 64.3 \\
 \hline
 70.0 \\
 5.7
 \end{array}$$



5.7