



General

APPROPRIATION ACCOUNTS 1983

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY
THE OIREACHTAS FOR PUBLIC SERVICES FOR THE
YEAR ENDED 31 DECEMBER, 1983, TOGETHER WITH
THE REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL THEREON

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

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ACCOUNTS OF THE PUBLIC SERVICES, 1983

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

1. Paragraph 1 of my previous Report referred to the reduction in staff numbers in my Office which had led to the level of audit examination undertaken in some areas in 1982 being inadequate and had delayed the audit of the accounts of some State-sponsored bodies and Departmental Funds.

There was a further reduction in staff numbers in 1983 and it was again not possible to achieve an adequate level of audit examination in all areas in that year.

Outturn of the Year

2. The audited accounts are summarised on page lxiv. The amount to be surrendered as shown in the summary is £115,053,700, arrived at as follows:—

	£	Estimated £	Actual £
Gross Expenditure			
Original estimates	6,221,634,580		
Supplementary and Additional estimates	94,784,575	6,316,419,155	6,197,448,921
<i>Deduct—</i>			
Appropriations in Aid			
Original estimates	616,315,580		
Supplementary estimates	17,809,000		
		634,124,580	630,208,046
Net expenditure		5,682,294,575	5,567,240,875
Amount to be surrendered		£115,053,700	

This represents 2 per cent of the supply grants as compared with 3.8 per cent in 1982.

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

Exchequer Extra Receipts

3. Extra receipts payable to the Exchequer, as recorded in the Appropriation Accounts, amounted to £50,659,814

Surrender of Balances on 1982 Votes

4. The balances due to be surrendered out of votes for the public services for the year ended 31 December 1982 amounted to £204,516,909. 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 and matters arising in the course of these examinations are referred to in paragraphs 31-36.

6. Statement of Receipts into the Central Fund in the Year ended 31 December, 1983

REVENUE:—					£
Customs and Excise Duties ...	...	...	...	...	1,258,308,000
Estate, etc., Duties and Stamps ...	...	...	...	...	105,483,000
Capital Taxes ...	...	...	...	...	23,977,000
Income Tax, Surtax ...	...	...	...	...	1,664,200,000
Corporation Tax ...	...	...	...	...	214,988,000
Value-Added Tax ...	...	...	...	...	1,192,592,000
Motor Vehicle Duties ...	...	...	...	...	93,758,013
Post Office ...	...	...	...	...	416,500,000
Interest on Advances from the Central Fund (including Divi-					
dends on Shares) ...	...	...	...	...	295,663,516
Agricultural Levies ...	...	...	...	...	13,133,809
Youth Employment Levy ...	...	...	...	...	73,828,788
Residential Property Tax ...	...	...	...	...	1,027,000
Income Levy ...	...	...	...	...	40,141,000
Sundry Receipts ...	...	...	...	...	317,424,720
					<hr/>
					5,711,024,846
REPAYMENTS, ETC.					
IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS:—					
Telecommunications Capital Acts, 1924 to 1981 ...	...	...	...	...	10,105,489
Industrial Credit Acts, 1933 to 1979 ...	...	...	...	...	7,098,799
Sea Fisheries Acts, 1952 to 1982 ...	...	...	...	...	939,126
Electricity (Supply) Acts, 1927 to 1981 ...	...	...	...	...	2,575,301
Turf Development Acts, 1946 to 1983 ...	...	...	...	...	2,646,911
Nitrigin Éireann Teo. Acts, 1963 to 1981 ...	...	...	...	...	138,326
Shannon Free Airport Development Co. Ltd. Acts, 1959 to					
1983 ...	...	...	...	...	557,567
National Building Agency Ltd. Acts, 1963 to 1974 ...	...	...	...	...	435,893
European Communities Acts, 1972 to 1979 ...	...	...	...	...	83,500,000
Broadcasting Authority Acts, 1960 to 1979 ...	...	...	...	...	125,162
Insurance Acts, 1953 to 1983 ...	...	...	...	...	539,641
European Regional Development Fund ...	...	...	...	...	58,173,192
Miscellaneous Capital ...	...	...	...	...	340,206
					<hr/>
					167,175,613

MONEY RAISED BY CREATION OF DEBT:—

Ways and Means Advances ...	...	...	...	...	4,404,423,739
Exchequer Bills ...	...	...	...	...	754,225,205
Prize Bonds ...	...	...	...	...	8,500,000
Savings Certificates ...	...	...	...	...	33,900,000
Tax Reserve Certificates ...	...	...	...	...	100,480
National Instalment-Saving ...	...	...	...	...	19,084,000
Index-Linked Savings Bonds ...	...	...	...	...	49,100,000
10½% Finance Stock, 1986 ...	...	...	...	...	23,500,000
11¼% Funding Stock, 1988 ...	...	...	...	...	23,187,500
12¼% Development Stock, 2000-03 ...	...	...	...	...	22,687,500
11% Exchequer Stock, 1987 ...	...	...	...	...	23,312,500
11¼% Finance Stock, 1991-93 ...	...	...	...	...	22,437,500
11¼% Funding Stock, 1985 ...	...	...	...	...	49,425,000
Variable Rate Finance Stock, 1988 ...	...	...	...	...	50,000,000
Yen Fixed Rate Loan, 1992 ...	...	...	...	...	42,439,952
8½% DM Public Bond Issue, 1991 ...	...	...	...	...	44,961,591
12¼% E.C.U. Public Bond Issue, due 1990 ...	...	...	...	...	20,721,511
12¼% E.C.U. Public Bond Issue, due 1991 ...	...	...	...	...	20,689,655
DM 100m. Fixed Rate Loan due 1990 ...	...	...	...	...	30,165,003
8½% DM Public Bond Issue due 1990 ...	...	...	...	...	45,009,047
8½% DM Private Placement, 1983-1990 ...	...	...	...	...	22,574,043
Ireland Japanese Yen Bonds, 1983 ...	...	...	...	...	45,473,934
Yen Fixed Rate Loan Facility November 1992 ...	...	...	...	...	21,265,371
8¼% DM Fixed Rate Loan due 1988 ...	...	...	...	...	6,337,939
6½% Swiss Franc 80m. Bonds, 1983-93 ...	...	...	...	...	30,330,604
8¼% DM Fixed Rate Loan due 1990 ...	...	...	...	...	31,761,156
8½% DM Public Bond Issue due 1991 ...	...	...	...	...	47,600,064
Belgian Franc Fixed Rate Loan due 1993 ...	...	...	...	...	7,746,667
Ireland 12½% Stock, 2008 ...	...	...	...	...	15,735,146
6½% Swiss Franc 80 million Bonds, November 1983-93 ...	...	...	...	...	31,810,410
Revolving Credit Facilities ...	...	...	...	...	1,018,760,781
Other Borrowings ...	...	...	...	...	2,483,529,410

9,450,795,708

TOTAL RECEIPTS £15,328,996,167

7. Statement of Issues from the Central Fund in the Year ended 31 December, 1983.

CENTRAL FUND SERVICES:—

Public Debt Service ...	...	...	...	...	£ 1,456,394,718
Annuities, Pensions, Salaries, Allowances, Returning Officers	...	...	...	...	7,821,900
Expenses and Miscellaneous	...	...	...	...	193,765,637
Contribution to EEC Budget	...	...	...	...	5,554,054,361
Supply Services ...	...	...	...	...	7,212,036,616

ISSUES UNDER THE FOLLOWING ACTS:—

Local Loans Fund Acts, 1935 to 1983	332,370,321
Telecommunications Capital Acts, 1924 to 1981	32,000,000
Sea Fisheries Acts, 1952 to 1982	3,000,000
Transport Acts, 1950 to 1983	6,000,000
Insurance Acts, 1953 to 1983	1,540,255
International Development Association Act, 1978	75,000
Sugar Manufacture (Amendment) Act, 1982	20,000,000
Finance Acts, 1953 Section 16 and 1954 Section 22 and the Capital Acquisitions Tax Act, 1976 Section 45	1,050,000
Shannon Free Airport Development Company Ltd. Acts, 1959 to 1983	7,586,000
Údarás na Gaeltachta Act, 1979	5,300,000
Bretton Woods Agreements Acts, 1957 to 1977	1,400,000
Industrial Alcohol Acts, 1938 to 1980	110,000
Fóir Teoranta Acts, 1972 to 1982	21,893,236
European Communities Acts, 1972 to 1979	84,239,774
British and Irish Steampacket Co. Ltd. (Acquisitions) Acts, 1965 to 1982	6,500,000
Housing Finance Agency Acts, 1981 and 1982	100
Irish Shipping Ltd. Acts, 1947 to 1982	3,500,000
Irish Steel Holdings Ltd. Acts, 1960 to 1983	5,000,000
Youth Employment Agency Act, 1981	100
Air Companies Acts, 1966 to 1983	15,000,000
	<hr/> 546,564,786

ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—

Ways and Means Advances	2,850,217,595
Exchequer Bills	759,954,605
Prize Bonds	3,075,000
Savings Certificates	13,070,000
National Instalment-Saving	10,852,000
Index-Linked Savings Bonds	6,762,000
9½% Investment Bonds	92,596
7½% Investment Bonds	1,297,500
Tax Reserve Certificates	59,574
11¼% Funding Loan, 1983	210,000,000
15% Exchequer Loan, 1983	190,000,000
Variable Rate Finance Stock, 1983	165,000,000
11¼% Funding Loan, 1983	225,000,000
Other Borrowings	3,135,025,261
	<hr/> 7,570,406,131

TOTAL ISSUES £15,329,007,533

Returning Officers' Expenses

8. Section 25 of the Electoral Act, 1923 provides that a Returning Officer shall be paid out of the Central Fund his reasonable charges incurred in conducting an election, subject to the limits set out in the regulations made by the Minister for Finance and to the submission of accounts in the manner and form prescribed in those regulations. The Act also provides that the Minister for Finance may make, on such terms as he thinks fit, advances to meet such expenses if so requested by a Returning Officer.

It was noted that out of a total of £154,278 issued to a Returning Officer in respect of a number of elections/referenda an account had been furnished only in respect of £20,860 issued to him for the 1981 General Election.

I have inquired as to the reasons for the failure to obtain accounts and I have asked what action is being taken to have outstanding accounts furnished.

9. Section 4 of the Transport Act, 1964 empowers the Minister for Finance on the recommendation of the Minister for Communications to advance from time to time to Córas Iompair Éireann (CIE) out of the Central Fund such sums as he thinks proper towards the cost of defraying expenditure incurred by CIE which is properly chargeable to capital and provides that these advances shall be made on such terms as to repayment, interest and other matters as may be determined by the Minister for Finance.

In October 1982 the Government decided that funds should be made available to CIE to meet the closure costs of its subsidiary Óstlanna Iompair Éireann Teo. (OIE). Arising out of this decision a sum of £3,426,275 was issued in July 1983 to CIE as an advance from the Exchequer under Section 4 of the Transport Act, 1964 for onlending to OIE to enable it to clear the outstanding debts of its subsidiary Great Southern Hotels (N.I.) Ltd.

In December 1983 the Government decided that instead of proceeding with the closure of OIE, ownership of that company should be transferred to the Council for Education, Recruitment and Training for the Hotel Industry (CERT) and that a total of £12.2 million (later increased to £14 million and inclusive of the £3,426,275 already issued) should be provided by the Exchequer to clear all outstanding debts of OIE, except for a loan of £2.5 million sterling guaranteed by the Minister for Finance, and to meet the cost of redundancies and refurbishment work. Following this decision a further sum of £2,573,725 was issued to CIE, again under Section 4 of the Act, to enable it to provide funds to OIE for the purpose of reducing its debt to the Revenue Commissioners in respect of unpaid VAT and PAYE.

As Section 4 of the Transport Act, 1964 provides for advances to be made to CIE only in respect of its expenditure which is properly chargeable to capital I have sought the observations of the Accounting Officer on the use of that section as the legislative basis for the issue of the £6 million from the Exchequer in 1983.

Contribution to EEC Budget

VAT Own Resources

10. I referred in paragraph 8 of my previous Report to the extra cost of £17.8 million incurred in respect of Ireland's contribution to the EEC Budget for 1981 when the information relating to zero rated goods and services as shown in the two-monthly VAT returns made to the Revenue Commissioners was corrected on the basis of data supplied by the Central Statistics Office and other Departments. This correction was also applied in calculating the 1982 budget contribution resulting in an extra cost of £10.2 million for that year.

11. The Value-Added Tax Act, 1972, as amended, provides that estimated assessments may be raised by the Revenue Commissioners against accountable persons who fail to furnish their two-monthly VAT returns by the due date or who are deemed to have made incorrect returns. If correct returns are subsequently furnished the estimated assessments are amended. In many cases this leads to a reduction in the amount of tax due with the result that the total yield from estimated assessments can be significantly lower than the total originally demanded (See Schedule 9 on page xv).

As stated in paragraph 8 of my previous Report the calculation of the VAT base for the purpose of determining Ireland's contribution to the EEC budget is based on the information given in the two-monthly returns adjusted by statistical data. However, EEC regulations also require a Member State, in which estimated assessments are raised against accountable persons who fail to submit returns or who make incorrect returns, to pay the appropriate contributions in respect of such estimates. Despite this requirement estimated assessments were not taken into account by the Revenue Commissioners when calculating Ireland's VAT base for 1980 and 1981 on the ground that these could represent an amount of tax greater than that which would be ultimately collected and because it was felt that it could not have been the intention of the regulation that unpaid tax be taken into account in calculating the contributions to the EEC budget. When this action was challenged by the EEC efforts were made to negotiate on the basis that an amount in respect of estimated assessments would be included in the contributions to the budget if allowance were made for the proportion of such assessments expected to be discharged as not properly due. However, the EEC Commission insisted that the actual estimates raised should be included, subject to possible later downward adjustment where tax actually paid or disclosed proves to be lower than estimated.

When the 1982 VAT base was established in July 1983 all estimated assessments for that year were taken into account and adjustments were also made in respect of 1980 and 1981 resulting in an additional payment of £11.3 million for the three years.

Vote 8.—Office of the Revenue Commissioners

Revenue Account

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

13. The net yield of Revenue for the years 1983 and 1982 under its main headings is shown in the following statement:—

	1983	1982
	£m	£m
Customs	76.5	61.9
Excise	1,181.9	1,129.2
Estate, etc., duties	1.6	1.7
Stamps... ..	103.5	85.7
Capital Acquisitions tax	14.7	11.8
Capital Gains tax	8.7	8.2
Wealth tax	0.7	0.6
Residential Property tax	1.0	—
Income tax and Sur-tax (including PAYE)	1,660.6	1,457.7
Corporation taxes	214.9	231.8
Value-Added tax	1,193.6	1,020.8
Income Levy	40.1	—
Agricultural levies	5.3	4.8
	<hr/> £4,503.1*	<hr/> £4,014.2

*Includes £69.4 million duties, taxes and levies deferred under EEC regulations (1982 — £71.4 million). £4,506 million was paid into the Exchequer during the year leaving a balance of £72.6 million as compared with £75.5 million at the end of the previous financial year.

Extra-Statutory Repayments

14. Extra-statutory repayments of Customs duties, £181, Excise duties, £103,775, Value-Added tax, £215,447 and Stamp duties, £27,736 were made during the year.

Remissions and Amounts Irrecoverable

15. 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 1983.

The total amount of the items included in the schedules, £1,380,807, is made up as follows:—

	Number of cases	Amount
		£
Income Tax	170	373,142
PAYE	52	314,902
Sur-tax	8	6,366
Corporation Tax	8	166,575
Corporation Profits Tax	12	34,775
Value-Added Tax	34	453,806
Turnover and Wholesale Taxes	14	30,938
Capital Gains Tax	1	303
	<hr/> 299	<hr/> £1,380,807

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

	Number of cases	Amount
Remission		£
Composition settlements	13	169,573
On Compassionate grounds	33	49,791
Amounts Irrecoverable		
Miscellaneous; liability not enforceable, bankruptcy etc. ...	253	1,161,443
	299	£1,380,807

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

16. 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, youth employment levy and income levy.

*Schedule 1—Income Tax (as at 31 May 1984)
(excluding PAYE)*

	Year of Account						
	1978/79 and prior	1979/ 80	1980/ 81	1981/ 82	Totals all years to 1981/82	1982/ 83	1983/ 84
Charge	£m 1,808	£m 402	£m 536	£m 675	£m 3,421	£m 880	£m 1,097
Discharge	833	211	276	302	1,622	292	190
Net charge	975	191	260	373	1,799	588	907
Paid	885	117	136	164	1,302	197	211
Balance outstanding*	90	74	124	209	497	391	696
Analysis of balance:							
1. Under appeal or enquiry	37	30	55	105	227	242	501
2. Not in dispute	4	2	4	5	15	9	13
3. Under demand	2	11	17	32	62	57	129
4. Awaiting transfer to enforcement	12	9	14	23	58	48	22
5. Under enforcement	22	17	26	36	101	32	29
6. Arrears branch	13	5	8	8	34	3	2
Estimate of amount likely to be collected	9	7	12	21	49	65	120

*The balance outstanding is the amount remaining in charge and does not represent arrears of unpaid tax. The tax due and payable becomes quantified when returns and accounts are submitted and the liability is agreed, or, in the case of amounts in dispute, according as appeals are disposed of. For example, more than seventy per cent of the balance of £696 million outstanding for 1983/84 was under appeal at 31 May 1984. The amount collected for that year, £211 million during the period under review was in respect of open assessments and specified amounts (in cases under appeal).

*Schedule 2—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 13 amounted to £1,483 million. Arrears outstanding at 31 May 1984 amounted to some £54 million representing only actual underpayments established and not including demands made on the basis of amounts estimated to be due.

	Year of Account*					
	1978/79 and prior	1979/80	1980/81	1981/82	Totals all years to 1981/82	1982/83
	£m	£m	£m	£m	£m	£m
Charge	1,288	735	925	1,162	4,110	1,321
Paid	1,282	731	918	1,149	4,080	1,297
Balance	6	4	7	13	30	24
Analysis of balance:						
1. Under appeal or enquiry.	1.5	.9	1.0	2	5.4	2.3
2. Not disputed.	2.6	1.9	3.3	5	12.8	6.7
3. Under demand.	.3	.2	.4	1	1.9	3.1
4. Awaiting transfer to enforcement.	.1	.1	.3	.4	.9	1.4
5. Under enforcement.	1.2	.9	2	4.6	8.7	10.5
6. Arrears branch.	.3	—	—	—	.3	—
Estimate of amount likely to be collected.	1.5	2.5	5.5	10.5	20	19.5

*As returns from employers were not due to be furnished until after 6 April, 1984, there was no significant collection data on record in respect of the year of account 1983/84 as at 31 May, 1984.

*Schedule 3—Pay-Related Social Insurance
(Amounts due from Employers)*

The collection of Pay-Related Social Insurance (which includes the Youth Employment Levy, Income Levy and the Health Contribution), for PAYE employees is integrated into the tax collection system and £907 million was collected during 1983. Arrears outstanding at 31 May 1984 amounted to some £58 million representing only actual underpayments established and not including demands made on the basis of amounts estimated to be due.

	Year of Account*					
	1978/79 and prior	1979/80	1980/81	1981/82	Totals all years to 1981/82	1982/83
Charge	£m 107	£m 336	£m 459	£m 574	£m 1,476	£m 850
Paid	105	332	452	560	1,449	819
Balance	2	4	7	14	27	31
Analysis of balance:						
1. Under appeal or enquiry	.6	.5	.9	2	4	2.5
2. Not disputed	.8	2	3.4	5.3	11.5	8.7
3. Under demand	.1	.3	.4	1.2	2	4.9
4. Awaiting transfer to enforcement	—	.1	.3	.6	1	2
5. Under enforcement	.3	1.1	2	4.9	8.3	12.9
6. Arrears branch	.2	—	—	—	.2	—
Estimate of amount likely to be collected	.4	2.5	5.5	12	20.4	21.5

*As returns from employers were not due to be furnished until after 6 April 1984, there was no significant collection data on record, in respect of the year of account 1983/84, as at 31 May 1984.

Schedule 4—Corporation Tax (as at 31 May 1984)

	Year of Account						
	1978/79 and prior	1979/ 80	1980/ 81	1981/ 82	Totals all years to 1981/82	1982/ 83	1983/ 84
Charge	£m 705	£m 362	£m 470	£m 569	£m 2,106	£m 1,066	£m 803
Discharge	364	193	255	283	1,095	347	56
Net charge	341	169	215	286	1,011	719	747
Paid	303	137	158	175	773	269	98
Balance outstanding	38	32	57	111	238	450	649
Analysis of balance outstanding:							
1. Under appeal or enquiry	23	15	28	68	134	373	432
2. Not in dispute	2	3	5	6	16	12	12
3. Under demand	1	2	5	10	18	23	189
4. Awaiting transfer to enforcement	3	4	7	11	25	21	11
5. Under enforcement	5	5	9	13	32	18	5
6. Arrears branch	4	3	3	3	13	3	—
Estimate of amount likely to be collected	4	3	6	11	24	65	190

Schedule 5—Capital Gains Tax (as at 31 May 1984)

	Year of Account						
	1978/79 and prior	1979/ 80	1980/ 81	1981/ 82	Totals all years to 1981/82	1982/ 83	1983/ 84
Charge	£m 22	£m 24	£m 28	£m 27	£m 101	£m 38	£m 40
Discharge	8	11	8	5	32	6	4
Net charge	14	13	20	22	69	32	36
Paid	8	5	8	8	29	10	7
Balance outstanding	6	8	12	14	40	22	29
Analysis of balance:							
1. Under appeal or enquiry	5	5	9	9	28	15	17
2. Not in dispute	—	—	—	—	—	1	2
3. Under demand	—	1	1	2	4	6	10
4. Awaiting transfer to enforcement	1	1	1	2	5	—	—
5. Under enforcement	—	1	1	1	3	—	—
6. Arrears branch	—	—	—	—	—	—	—
Estimate of amount likely to be collected	1	1	1	1	4	2	3

Schedule 6—Capital Acquisitions Tax (as at 31 May 1984)

	Year of Account						
	1978 and prior	1979	1980	1981	Total all years to 1981	1982	1983
Charge	£m 11.8	£m 11.6	£m 13.8	£m 16.9	£m 54.1	£m 20.8	£m 40.0
Discharge	5.4	6.3	6.3	9.0	27.0	10.0	15.3
Net charge	6.4	5.3	7.5	7.9	27.1	10.8	24.7
Paid	6.4	5.2	7.0	7.4	26.0	9.6	17.0
Balance	—	0.1	0.5	0.5	1.1	1.2	7.7
Analysis of balance:							
1. Under appeal or enquiry	—	—	—	0.1	0.1	0.3	3.5
2. Not disputed	—	0.1	0.5	0.3	0.9	0.4	2.3
3. Under demand	—	—	—	0.1	0.1	0.3	1.1
4. Awaiting transfer to enforcement	—	—	—	—	—	—	—
5. Under enforcement	—	—	—	—	—	0.2	0.8
Estimate of amount likely to be collected	—	0.1	0.5	0.5	1.1	1.2	7.7

Schedule 7—Sur-Tax, Corporation Profits Tax and Wealth Tax (as at 31 May 1984)

	Sur-Tax £m	Corporation Profits Tax £m	Wealth Tax £m
Balance	3	7	0.7
Analysis of balance:			
1. Under appeal or enquiry	2	3	0.1
2. Not disputed	—	—	0.2
3. Under demand	—	1	0.2
4. Awaiting transfer to enforcement	1	1	—
5. Under enforcement	—	1	0.2
6. Arrears branch	—	1	—

The taxes referred to in this Table have been abolished. The amount of the total balance of £10.7 million likely to be collected is £2.2 million.

Schedule 8—Health Contributions, Youth Employment Levy and Income Levy (as at 31 May 1984) (self-employed individuals (other than farmers) and individuals with investment income only).

	Year of Account				
	1979/ 80	1980/ 81	1981/ 82	1982/ 83	1983/ 84
	£m	£m	£m	£m	£m
Charge	4.9	6.9	8.9	22.7	40.3
Discharge	0.9	1.9	2.8	3.6	3.8
Net charge	4.0	5.0	6.1	19.1	36.5
Paid	2.0	2.3	2.5	4.6	4.4
Balance	2.0	2.7	3.6	14.5	32.1
Analysis of balance:					
1. Under enquiry	0.5	0.5	0.6	2.6	4.1
2. Under demand	1.5	2.2	3.0	11.9	28.0
Estimate of amount likely to be collected*	0.3	0.4	0.5	2.0	6.6

Notes: 1983/84 was the first year for which Income Levy was payable. The figures for 1979/80, 1980/81 and 1981/82 relate to Health Contributions only while the figures for 1982/83 relate to Health Contributions and Youth Employment Levy.

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.

*Balances outstanding are inflated by the underlying estimates in income tax.

Schedule 9—Value Added Tax (as at 31 May 1984)

(a) The following schedule shows the position as at 31 May 1984, in respect of estimates raised by the Collector-General under Section 22 of the Value Added Tax Act, 1972, where taxable persons have failed to furnish statutory returns by that date. The amounts paid represent estimates paid without submission of returns. The balances outstanding are not a measure of equitable liability and cannot, therefore, be taken as a measure of arrears of tax. Many of the outstanding returns may show little or no liability when furnished. Some may prove to be claims to repayment. While the returns remain outstanding it is not possible to quantify the liability other than by the process of making estimates.

(b) 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 under-payments.

	1978 & Prior Years	1979	1980	1981	Total all years to 1981	1982	1983
	£m	£m	£m	£m	£m	£m	£m
Estimates Paid	22.7 5.2	12.8 1.6	21.8 2.5	39.7 2.5	97.0 11.8	82.0 3.7	181.6 2.8
Balance	17.5	11.2	19.3	37.2	85.2	78.3	178.8
Analysis of Balance							
1. Under appeal or enquiry	2.6	2.5	4.0	6.9	16.0	8.8	7.4
2. Not disputed	5.1	2.3	4.0	8.4	19.8	11.9	11.0
3. Under demand	6.2	3.0	4.2	7.7	21.1	24.4	80.4
4. Awaiting transfer to enforce- ment	0.9	0.5	1.0	1.9	4.3	6.5	10.6
5. Under enforcement	2.1	2.2	4.6	9.9	18.8	19.2	59.8
6. Arrears branch	.6	0.7	1.5	2.4	5.2	7.5	9.6
Estimate of the amount likely to be collected					9.0	12.0	30.0

Schedule 10—Residential Property Tax (as at 31 May 1984)

The following table shows the amount outstanding at 31 May 1984 in respect of cases where returns have been made or assessments made in the absence of returns.

Tax Due 1 October 1983

									£m
Charge	...	...	...	...	...	...	...	...	2.3
Net paid	...	...	...	...	...	...	...	...	1.3
Balance outstanding...	...	...	...	...	...	...	...	...	1.0
At Demand stage	...	...	...	...	...	...	...	...	1.0

Collection of Outstanding Taxes

17. I referred in paragraphs 13-15 of my 1981 Report to the procedure of having cases in which tax is overdue referred to the Sheriffs/County Registrars to enforce collection and to the fact that the number of cases being dealt with was not keeping pace with the number of cases being referred with the result that the number of uncleared cases was progressively increasing. The following tables show that at the end of 1983 there had been a further deterioration in the position.

TABLE I

	Number of cases
On hands of Sheriffs/County Registrars at 1 January 1983	69,054
Referred to Sheriffs/County Registrars during 1983 ...	96,690
Returned paid by Sheriffs/County Registrars ...	7,964
Returned unpaid or withdrawn ...	43,225
On hands of Sheriffs/County Registrars at 31 December 1983	114,555

TABLE 2

Analysis under tax heads of cases on hand

	Number of Cases		Amount £ m.
	Sheriff	Co. Registrar	
Income Tax	6,715	30,120	82.6
Corporation Tax	2,387	6,019	37.0
PAYE/PRSI	11,119	23,775	98.3
V.A.T.	10,340	24,080	81.2
	30,561	83,994	
Total	114,555		£299.1 m.

Enforcements by Sheriffs and County Registrars realised £19.9 million and £10.7 million respectively during 1983.

PAYE

18. The procedures for ensuring that the correct amount of tax is paid by each person under the PAYE system provide that, following the submission by employers of year-end returns giving details of taxable pay and tax deducted from each employee, particulars of such pay and tax are entered on the computer record. Tax liability is then calculated having regard to the amount of tax free allowances already entered on the record for each employee. This liability is then compared with the amount of tax deducted by the employer and a listing of individual employees from whom underdeductions of tax greater than £20 have apparently been made is produced for each tax district. These lists known as the district check lists are issued to the district tax offices to be reviewed and, where it transpires that on the basis of the information available to him the employer has correctly deducted and remitted an amount which is less than the taxpayer's true liability, the difference is recoverable directly from the employee

concerned. (Should the employer not be operating the PAYE procedures correctly underdeductions would be recoverable from the employer).

The district check lists for 1980/81 and 1981/82 were issued to the tax districts in February 1983 and August/September 1983 respectively. It was noted that when the lists were being issued £13.8 million out of a total of £26 million shown as underdeductions in 1980/81 and £13.5 million out of a total of £29.5 million shown as underdeductions for 1981/82 had been identified as being clearly due to incorrect processing of data in a small number of cases. I asked the Accounting Officer whether the control over the input of data and the procedures for the review of output were adequate to ensure the accuracy of the information shown on the district check lists.

The balances of £12.2 million and £16 million shown as apparent underdeductions for 1980/81 and 1981/82 related to some 60,000 and 75,000 cases respectively.

Local audits carried out by my officers in July/September 1983 at three district tax offices showed that reviews of the district check lists had been suspended. I subsequently learned that reviews had been carried out in only 20 per cent of all 1980/81 cases by October 1983 and 31 per cent of all 1981/82 cases by May 1984 and that for each of those years no reviews had been carried out in six tax districts.

As failure to review the district check lists could result in actual underdeductions of PAYE not being identified and pursued I sought the observations of the Accounting Officer.

Construction Industry Tax

19. Section 17 of the Finance Act, 1970, as amended, requires every principal contractor in the construction industry to deduct income tax at the standard rate from payments made by him to any sub-contractor who does not provide an exemption certificate issued by the district inspector of taxes authorising him to receive payment in full.

Instructions issued to the district tax inspectors set out the procedures to be followed to ensure compliance with the statutory provisions and in paragraph 18 of my previous Report I referred to delays in carrying out some of these procedures.

It was noted that in September 1983 an irregularity in the procurement and use of exemption certificates was reported to the Revenue Commissioners. It appears that two persons, by falsely representing themselves as a sub-contracting firm, had procured an exemption certificate which they photocopied and made available to a number of uncertified sub-contractors to enable them to receive payment from principal contractors without deduction of tax. The prescribed procedures for establishing that applications for exemption certificates are bona fide had not been fully adhered to by the district tax office before the issue of this exemption certificate. Subsequent investigations by the Revenue Commissioners revealed that a valid exemption certificate issued by another district tax inspector to a sub-contractor was being similarly misused.

As it would appear that payment of a considerable amount of tax has been evaded as a result of these irregularities I have inquired as

to the extent of the irregularities and whether the amount of tax evaded has been determined. I also asked why the prescribed procedures designed to prevent irregularities of this nature were not fully adhered to or did not prove effective.

Residential Property Tax

20. Under the Finance Act, 1983 a Residential Property Tax is payable by any person owning and occupying residential property having a market value exceeding £65,000 on 5th April 1983. Exemption from the tax may be claimed in any case in which the gross annual income of the household does not exceed £20,000. The tax is payable at a rate of 1.5 per cent of the amount by which the market value of the property exceeds £65,000.

The initial arrangements made for the assessment and collection of this tax were that returns were sought by the Revenue Commissioners from persons whom they considered liable to the tax on the basis of information already available from income tax records regarding the level of their income and/or from data supplied by the local authorities on the rateable valuation of their residential property. These returns, which were to be made on or before 1 October 1983, were required to show all residential property owned on 5th April 1983, gross income of the household where exemption on income grounds was claimed and the amount of tax due; the amount declared to be due was to be remitted at the same time.

By 31 December 1983, £1,028,317 had been received by the Collector General in respect of this tax. At the date of this Report the Revenue Commissioners were still in the process of setting up the procedures to verify the particulars furnished and the amounts of tax paid in these cases. I have not yet had an opportunity to examine these procedures nor to examine whether the basis on which returns are sought is adequate to ensure that all persons liable to the tax make returns.

Collector General's Bank Accounts

21. For the purpose of making tax repayments the Collector General maintains two bank accounts at the Central Bank of Ireland. In order to ensure that only properly authorised transactions are passed through these accounts it is essential that the balances held in them be regularly reconciled with the Collector General's accounting records. Internal control procedures provide that such reconciliations be carried out on a monthly basis but despite assurances given to me that reconciliations would be brought up to date this has not been done and by June 1984 the bank reconciliations for the two accounts were almost eighteen months in arrear. I have asked the Accounting Officer what steps are now being taken to rectify the situation.

Customs and Excise Duties, Value Added Tax etc.

22. The Customs and Excise Service is responsible for the assessment and prompt collection of the various customs and excise duties, value added tax at the point of import, certain agricultural levies

and miscellaneous other duties. Codes of instructions governing the operation of the Customs and Excise Service and designed to ensure that effective assessment, collection and control procedures are in operation have been drawn up by the Revenue Commissioners. An examination carried out by my officers in the Dublin collection area showed that the prescribed procedures were not being fully adhered to and that these deficiencies in control led to delays in payment or failure to establish the correct amount of duty payable.

The deficiencies noted included

- (a) failure to carry out the prescribed level of physical examination of certain categories of goods.
- (b) considerable delays in the reconciliation of importers' clearance documentation — on the basis of which goods are released from customs control — with the importing carriers' manifests in order to ensure that all imported goods go through customs control.
- (c) delays of up to three months in processing documentation in respect of goods released under the special clearance facility which allows the payment of duty to be deferred for a maximum of six weeks.
- (d) failure to reconcile on a regular basis the bank account maintained by the Collector of Customs and Excise, Dublin, through which customs, excise duty etc. for that area is brought to account and refunds of duty made.

I have sought the observations of the Accounting Officer on these matters.

23. Investigations carried out by the Revenue Commissioners during 1983 at Dublin port revealed that consignments of imported goods had been improperly released from customs control in 1982 and 1983 and that a considerable loss of duty (estimated at £0.94 million in April 1984) had occurred in those years. The investigations also revealed that clearance documentation which should have been processed between 1980 and 1983 was not processed and that this may have resulted in failure to detect the irregularities and led to further losses of duty in earlier years. Arising out of these investigations two members of the Customs and Excise staff were suspended in 1983.

I have inquired as to the extent of the irregularities, whether the amount of duty lost has been determined and whether the investigations have been completed. I have also asked why the internal control procedures did not detect the failure to process documentation for some three years.

Subhead D.—Machinery and Equipment for Security, Printing and Stamping

Subhead I.—Appropriations in aid

24. The Stamping Branch of the Revenue Commissioners which undertakes security printing and stamping for the Office of the Revenue Commissioners also provides some security printing services for other government departments including the Department of Posts and Telegraphs (An Post from 1 January 1984) for which it prints postage stamps on a repayment basis. If the Stamping Branch is unable to meet demands for the printing of postage stamps it places contracts for this work with commercial stamp printing firms.

In May 1981 the Government Contracts Committee (GCC) approved the placing of a five-year contract for the printing of special issue postage stamps in respect of the calendar years 1982 to 1986. The estimated cost approved by the GCC was £738,300 and was based on a schedule of prices for the production of an average of 15 issues per annum with an average quantity per issue of 3 million stamps — 225 million over the duration of the contract. The contract also included a price variation clause. By 31 March 1984 payments totalling £830,600 had been made to the contractor in respect of the printing of approximately 84 million stamps. As the estimated cost of the whole contract had been exceeded by a significant amount even though only two years of the five-year contract period had expired I inquired as to the reasons for the increase in costs and the current estimate of the final cost.

Another contract for a five-year period to commence from the date of the first official order for the printing of a new series of postage stamps was placed with the same printing company in February 1981. The GCC approved the awarding of this contract on 15 May 1980 at an estimated cost of £115,000 per annum based on a schedule of prices for printing the average annual requirement of stamps, the cost of printing a similar quantity of stamps in the Stamping Branch being then estimated at £132,000. This contract also included a price variation clause. The first order under this contract was placed in 1982 and the payments made in 1982 and 1983 were £152,000 and £284,000 respectively. I have inquired as to the reason for the increase in expenditure over the estimated price.

Vote 9.—Public Works and Buildings

Subhead D.—Purchase of Sites and Buildings

25. The programme for decentralisation of Government offices, originally adopted in October 1980, was cancelled by the Government in 1983 and I sought information from the Accounting Officer as to the proposals for the usage of the five sites which had been purchased in 1981 and 1982, at a total cost of £641,000, in connection with the programme. He has informed me that none of the five sites had been put to any State use since they were purchased but that two of them

at Sligo and Killarney would be disposed of, if, after consultation with other Government Departments, they were found to be surplus to requirements. The site at Letterkenny was being retained for the erection of a new Divisional Headquarters for the Garda Síochána while the sites at Ennis and Ballina were being considered for the erection of offices for Government staff already serving in those areas. He also informed me that if any parts of the sites were found to be surplus to State requirements the surplus areas would be disposed of.

Subhead E.—New Works, Alterations and Additions

26. When the decision to cancel the programme of decentralisation of Government offices referred to in the previous paragraph was taken, considerable costs had already been incurred on consultants' fees for the designs of the proposed buildings. Consultants had been engaged to prepare cost plans and working drawings to enable tenders to be sought for ten building projects and in September 1981 the Department of Finance had approved a sum of £2 million for planning and design fees. At the date of cancellation, cost plans had been prepared for all ten projects and in addition tenders had been received for five of them.

It was noted that up to 31 December 1983 a total of £2,296,000, approximately, had been paid in respect of fees and that the Department of Finance had sanctioned the payment of whatever further sums were necessary to discharge the legal obligations of the Office of Public Works.

The fees paid were initially based on cost plan estimates in all ten cases but when tenders were later received in five cases it was found that in three of them the tender prices were substantially lower and in one case slightly lower than the cost plan estimates. Some of the consultants engaged on these projects agreed to an adjustment of fees on the basis of tender prices but others did not and fees totalling £82,000, approximately, which the Office of Public Works regards as having been overpaid have not yet been recovered.

Having regard to the difference between cost plan estimates and tender prices in these cases I asked whether the Accounting Officer considered that the cost plan estimates in the other five cases in which tenders were not received may have been similarly overstated and fees similarly overpaid.

The Accounting Officer informed me that the total amount of fees paid to date was £2,352,948. He stated that sixteen consultants were engaged on the five decentralisation projects which went to tender and that twelve had computed their final fee accounts on the basis of the lowest bona fide tender. Fee adjustments had been made in respect of eight of these and refunds totalling £12,000 were still due from four. The remaining four consultants who had computed their fees on the basis of cost plans had been asked to refund a total of £70,000 but had queried the legal basis under which the Commissioners had sought such refunds. The matter was being pursued with these consultants individually.

The Accounting Officer explained that cost planning on building

projects is integral to the preliminary planning and design process and that, depending on the size of a project, a period of time, usually many months, elapses between the availability of a cost plan and completion of tender documents, invitation of tenders and placing of contracts. For this reason, until the current recession in the building industry, it was normal for tenders to be returned at amounts in excess of cost plan estimates, the excess reflecting the upward movement in the cost of labour and materials up to the time of placing a contract. This trend had, however, been reversed by the recession.

The Commissioners were satisfied that had the projects gone to tender immediately on completion of plans and contract documents, the tender prices and cost plan estimates may well have compared favourably in all five instances. This had not in fact happened because of a number of decision changes regarding decentralisation and tenders were not received until approximately one year after the preparation of cost plans. The Commissioners also considered that, except for one case, all ten cost plans showed a satisfactory degree of consistency in terms of building costs per square foot and compared favourably with the cost of comparable buildings. In the case where the Commissioners were not satisfied with the cost plan the fees paid were, as an interim measure, based on 60 per cent of the rate claimed and later adjusted in line with the tenders received.

In regard to the five projects which did not go to tender the Accounting Officer stated that it had been calculated that there would be a difference of £255,000 between the fees paid on the basis of cost plans and the fees which would have been payable in those cases on the basis of average building costs determined from the lowest tenders received in the other five cases. He pointed out, however, that the figure of £255,000 is notional as in some cases the contractors' prices at the lower end of the tender lists were either unrealistic or must have contained major errors and he emphasised that no bill of quantities had been examined.

The Accounting Officer explained that the fees paid in these five cases were in accordance with the conditions of engagement and the scales of charges laid down and that it was on that basis that the commissions were offered to and accepted by the consultants. He added that it would not have been appropriate therefore to ask them to vary the terms of their engagement and the Commissioners did not do so.

27. In 1973, the Office of Public Works engaged consultants to carry out a feasibility study on the possibility of restoring the Royal Hospital, Kilmainham with a view to the provision of permanent conference facilities of a standard which would be suitable for current and prospective EEC requirements. In 1975 the consultants' report recommended the construction of a new conference hall building connected by an underground passage to the Royal Hospital and the restoration of the Royal Hospital in a manner which would allow maximum flexibility of floor space and would be suitable for conference purposes. These recommendations were approved in principle by the Government in August 1978. The cost was then estimated at

£3.5 million for restoration and £3 million for the conference building and ancillary facilities in the existing building. In July 1980 following the receipt of competitive tenders by the Office of Public Works the Department of Finance gave sanction to place the restoration contract and to proceed with plans for the remainder of the project at a cost then estimated at £19 million. Of this sum £11.6 million was the estimated cost of the restoration works and in October 1980 a contract was placed for this work in the sum of £9,313,279, inclusive of VAT, but excluding fees and fitting out. The contract provided for a completion date of 1 July 1983 with liquidated damages set at £25,000 per week for each week by which the completion was delayed beyond that date. The completion deadline was at the time regarded as essential for EEC conference purposes and the quantity surveyor, in assessing the tenders, reckoned that the lowest tender, which was higher than his estimate, could include about £750,000 to cover additional costs which would be incurred by compressing the work into a lesser period than four to five years which would normally be allowed for such a project.

It was noted that on the basis of a financial review carried out in May 1983 the final cost of restoration was estimated at £19.41 million, inclusive of fees and fitting out. I sought information from the Accounting Officer on the increase in costs from an estimated £11.6 million in July 1980 to an estimated £19.41 million in May 1983 and as to the expected final cost. I also inquired why the completion date of 1 July 1983 provided in the contract had not been met, whether a claim for liquidated damages had been made against the contractor and when it was expected that the restoration work would be completed.

Since the construction of the new conference building has been deferred, I also requested information as to what use was now proposed for the conference facilities provided in the building being restored.

The Accounting Officer has informed me that the increase in costs, viz £7.8 million, was due mainly to price variations (£4.31 million), additions to the original works (£1.86 million) and increased fees (£1.55 million). In relation to price variations which account for well over half the total increase in costs the Accounting Officer has pointed out that in the period in question costs generally increased by about 51 per cent. In relation to additions to original works he explained that owing to the nature of this restoration scheme, involving a 17th century building which had deteriorated badly over the years, the extent of repair, replacement and additional works required could not be fully determined until the various areas were opened up and the condition of the fabric of the building exposed during the course of the contract. In relation to the increased fees he has pointed out that as consultants are paid on a percentage basis the increase in the overall cost of the works necessarily increased the fee payments also.

The Accounting Officer also informed me that the contract was not completed by July 1983 because of strikes and exceptionally inclement weather, the extent of the additions to the original works and the general rate of progress by the contractor. The contract was certified

as virtually complete on 3 August 1984 but the question of liquidated damages has not been decided as yet.

He stated that the final cost of the restoration project is at present estimated at £19.2 million, excluding fitting out, which is dependent on a decision as to the use of the buildings and that, allowing for the cost of separate additional works sanctioned by the Minister for Finance, the overall projected cost of this stage of the project is £20.3 million excluding fitting out.

He also stated that an inter-departmental committee had been set up to report on possible uses of the restored building.

28. In June 1977 the Office of Public Works was informed by the Department of Foreign Affairs that the Government of Saudi Arabia had decided to move the headquarters of its Foreign Ministry from Jeddah to Riyadh and that, as a result, all embassies based in Jeddah would be required to move to Riyadh within the following five years (subsequently extended to 1985). A team of consultants was engaged by the Office of Public Works in December 1979 and plans were drawn up for the construction of a chancery, ambassador's residence, first secretary's residence and staff accommodation on a leased site of approximately 7,100 square metres in Riyadh allocated by the Saudi Arabian authorities.

Two firms were invited to tender for the construction of the embassy complex and in January 1982 the consultant quantity surveyor prepared a contract programme based on the lower tender of £5.3 million. In May 1982 the Department of Foreign Affairs sought the approval of the Department of Finance for expenditure of £6 million on the project including fees, expenses and supervision. No decision appears to have been made on this proposal but in July 1982 the quantity surveyor indicated to the Office of Public Works that, as a result of a feasibility study carried out, a satisfactory design could be evolved within a budget figure of £2.85 million excluding consultants' fees and furniture. In June 1983 the Department of Foreign Affairs appeared to regard the original project as having been abandoned and to be considering what options were available to procure a new site but in March 1984 suggested to the Office of Public Works that a number of aspects of the original design, which might have a bearing on the cost of the project, should be reconsidered. These included the size of the embassy residence which the Ambassador considered excessive, the basement which was expensive because of rock underlying the site and unnecessary because there was enough surface area, the use of high technology and expensive panels instead of simple blocks and insulating materials and the unnecessarily complex layout of the reception area of the residence. It was also stated that the costs seemed high by comparison with those being incurred by Ireland's EEC partners. Consultants' fees were related to the project as originally envisaged and fees and expenses paid to 31 December 1983 totalled £472,374.

I sought information from the Accounting Officer as to why agreement was not reached at an early stage of the planning on the type and size of the buildings and on the cost limits and also why the

aspects referred to by the Department of Foreign Affairs in March 1984 were not taken into account earlier.

He has informed me that the £472,374 paid in fees and expenses represents payment in full for consultants' work done to date. He explained that the brief for the complex as originally designed was developed in discussions between the Department of Foreign Affairs, the Office of Public Works and the consultants and, while the disposition of three separate blocks of buildings was initially relatively simple, amendments requested by the Department of Foreign Affairs after examination of the first outline scheme resulted in its scope being substantially increased, resulting in the site area becoming critical and the problems of circulation being rendered much more complex. The final agreement of the Department of Foreign Affairs to the scheme was obtained in November 1980. The Accounting Officer explained that the size and layout of the Embassy were based precisely on requirements furnished by the Department of Foreign Affairs and that the consultant architect had confirmed that the proposed construction process was standard practice in Saudi Arabia.

With regard to the costings involved he stated that these were based on the lower of two competitive schedules of rates from Irish firms operating in Saudi Arabia and made provision for price variations and currency fluctuations up to March 1983. The Office of Public Works could not usefully comment on the approximate costings furnished by the Department of Foreign Affairs on 14 March 1984 without seeing the make-up of the costings, drawings and specifications, etc.

The Accounting Officer added that the Department of Finance had requested the Department of Foreign Affairs to submit a fresh case for the execution of a reduced scheme and the Office of Public Works to furnish up to date estimates of construction, etc., costs.

I understand that a reduced scheme has recently been sanctioned by the Department of Finance.

29. In October 1977 the Department of Finance sanctioned expenditure of £2.6 million, including fees, on the construction of a new headquarters for the Geological Survey Office and the Labour Court at Beggars Bush, Dublin and a contract for its construction was placed in April 1978 in the sum of £2,288,881. The building was due for completion in October 1980 but in April 1980, when £764,314 had been paid on foot of the contract, the contractor went into liquidation. In October 1980 the total cost of completing the project, including the expenditure already incurred, was estimated at £5.2 million including fees and in February 1981 a second contract in the sum of £3,854,775 was entered into with another contractor for its completion. This contract was due to be completed in September 1982, later extended to 28 January 1983. As it was noted that at 31 December 1983 expenditure, including fees and fitting out, amounted to some £7,792,198, including the amount paid to the original contractor, and that the total cost was then estimated at £8.8 million, I inquired as to the reasons for the increase in cost over the 1980 estimate.

The contract with the first contractor was covered by a performance

bond in the sum of £572,220, which was paid by the surety. The extra cost as the result of the original contractor's default was put at £2,414,876, and a claim was lodged with the liquidator for this amount in April 1983. I also inquired as to the present position in regard to this claim.

The Accounting Officer has informed me that the original sanction for expenditure of £2.6 million related to the lowest tender received for the "shell" building and included only token provisions for fitting out works and estimated fees. The total cost estimate of £5.2 million in 1980 was increased by £3.6 million incurred subsequently in respect of work by specialist sub-contractors, price variations, fitting out works, general variations and additional fees to consultants.

He also informed me that the claim lodged with the liquidator is a provisional one dependent on the final cost of the work and is being pursued.

30. In September 1979 the Department of Finance authorised expenditure of £1.23 million, inclusive of consultants' fees but excluding fitting-out costs, on a new State Laboratory at Abbotstown and a contract in the sum of £1,238,002 was placed in April 1980.

Expenditure on the contract to 31 December 1983, including fees, amounted to £2,412,682.

I have been informed by the Accounting Officer that the final cost of the contract works is expected to be £2.35 million and that the entire project is expected to cost £2.7 million including fees, furniture and security. He stated that the increases on the contract price, £1.1 million, arose from price variations (£570,000); additional VAT (£40,000); authorised extras, variation and prime-cost sums adjustments (£470,000) and additional works following occupation (£30,000). The Accounting Officer explained that since this building is a complicated structure built to meet very specialised requirements it was inevitable that in catering for such a service where there are continual advances in technology and in the scope of tests to be carried out, a considerable number of changes and additions to initial plans would arise and would result in extras and variations on the contract, especially on the services.

The building was certified as virtually complete on 9 July 1982 but was not occupied until 3 October 1983. In the interim, expenditure of £50,000 was incurred on security and minimal background heating to preserve the building. Furthermore, because of the delay in transferring State Laboratory staff to the new premises, completion of a contract for adaptation works which were necessary to make the premises being vacated by the State Laboratory available for other purposes was delayed and extra expenditure of £46,000 was incurred on that contract.

The Accounting Officer informed me that the delay in occupying the new laboratory was caused partly by the absence of telephones, but was also due to a dispute between the State Laboratory and the Department of Finance over the purchase of new equipment, the recruitment of additional staff and the payment of disturbance money to the staff involved.

Subhead F.1—Maintenance and Supplies

31. The Central Building Maintenance Workshops (CBMW) are engaged in the maintenance and upkeep of State premises, including those rented, in the Dublin area. Materials purchased each year are charged to subhead F.1. and stocks are maintained at the Workshops for issue, when required, to the 13 building maintenance districts in that area. An analysis of maintenance expenditure on Government Departments and Offices is set out in a table attached to the Appropriation Account and in the year under review this shows expenditure of £934,634 against an estimate of £50,000 under the heading "unallocated". Unallocated expenditure represents the cost of items purchased during the year which have not been charged against specific departments i.e. additions to stock.

It was noted that of the expenditure of £934,634, approximately £876,000 was in respect of items ordered and paid for in December 1983 including £675,260 for items which, although invoiced in 1983, had not been certified for payment by the end of the year and in some cases had still not been certified by July 1984.

As it would appear therefore that there was an abnormally high level of ordering towards the end of the year and that, furthermore, payments totalling £675,260 should not have been made in the year because they did not relate to matured liabilities of the year, I sought the observations of the Accounting Officer on the very substantial increase in the level of purchases of stock items over previous years' purchases and I asked why payments were made in the absence of the normal certification that goods received were checked as to quantity and quality. Also, in view of the considerable extra costs involved in overstocking and in the interests of an efficient and effective stock control system I asked the Accounting Officer whether he considered that purchases should be related to needs, and stocks thereby kept to acceptable levels.

32. Stocks of consumable stores and plant at CBMW and its depots increased substantially as a result of the purchases referred to in the previous paragraph and were estimated by the workshops controller to be in the region of £2 million in May 1984.

It was noted in the course of audit that the stock records were not being maintained in a manner which facilitated effective stock control, particularly in regard to reconciliation of physical stocks with the stock records. Materials returned to the workshops were not being recorded and issues were not being properly authorised in many instances although these deficiencies had been brought to attention by internal audit staff following a stocktaking carried out in 1982. Furthermore, no action appears to have been taken in relation to stock discrepancies which had also been brought to light following the 1982 stocktaking.

I have sought the observations of the Accounting Officer.

33. The prescribed purchasing procedures for CBMW require that orders in excess of £1,000 in value for normal stores requirements must be placed with scheduled contractors selected on a competitive

tendering basis each year. Orders for urgent or emergency requirements and orders for normal requirements of less than £1,000 in value may be placed with non-scheduled contractors. The procedures also require that orders exceeding £1,000 in value may not be divided into a number of orders of lesser value. A test examination carried out by my officers in the year under review disclosed that a number of orders, which individually exceeded £1,000 in value and totalled approximately £330,000, were placed with five non-scheduled contractors and that, in addition, some orders placed with such contractors had been divided to bring them below the £1,000 level. I have sought the observations of the Accounting Officer on the departures from the standard purchasing procedures and I have asked what measures have been taken to ensure that the procedures are complied with.

Vote 22.—Garda Síochána

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

Subhead D.—Clothing and Accessories

Subhead E.—Station Services

Subhead G.—Transport

Subhead H.—Equipment

34. Stores and equipment required for the Garda Síochána are accounted for through a centralised stores system operated from the Garda Depot, Phoenix Park, Dublin. In the course of a local audit carried out by my officers in September/October 1983 it was noted that regular stocktaking had not been carried out in a number of areas and that in the clothing and transport stores the recording of issues was not up to date.

In reply to my enquiry the Accounting Officer stated that he had been informed by the Garda Commissioner that the latest stocktaking carried out in the transport stores was in 1979 and in the radio workshop stores in 1980. Following my local audit stocktaking had been carried out in the clothing and hardware stores in January 1984. The recording of issues in the transport and clothing stores was not up to date at the time of audit because of the heavy workload in the sections concerned and restrictions on overtime working. The necessary overtime to carry out the work was, however, being authorised and the Commissioner had directed that such checks as are necessary to ensure stricter accountability be carried out and it was hoped that new stores accommodation would be available later in 1984. The Accounting Officer also stated that a proposal to introduce a computerised stores system for the radio section was being examined by the Central Data Processing Service of the Department of the Public Service and it was hoped to assign staff to carry out a feasibility study into computerising the remainder of the stores. It was expected that the new stores accommodation and computerised systems would be of considerable help in ensuring that an effective stores system would be in operation.

35. It was noted that long delays had occurred between the delivery of some vehicles into store and their issue to Garda Divisions and I asked the Accounting Officer for his observations and for information on the number of vehicles in store at 30 September 1983. In regard to the specific vehicles on which I sought information he informed me that the Garda authorities had stated that a number of vehicles purchased for use on the maintenance of the Garda radio network were not required until November 1983 because of delays in delivery of radio equipment and that the issuing of a number of other vehicles had been deliberately delayed in the interest of economy until the old ones were clearly at the end of their economic life. He stated that at 30 September 1983, 166 vehicles were in store, comprising cars, vans and motor cycles. The cost of these vehicles was £971,639.

In regard to the general question of delays between the delivery of vehicles and their issue to Garda Divisions, the Accounting Officer stated that it had been the practice for years to seek tenders in bulk for Garda annual requirements as this makes for more economic purchasing. He also stated that the Commissioner had indicated that firms would prefer to deal with orders for Garda cars on a bulk basis because of the modifications in specifications involved and that, while efforts were made to have the firms spread delivery, the slump in the motor trade in recent years had meant that firms were anxious to complete delivery and receive payment in full for the entire order. As a result of these factors and of the decision to hold up the issue of new cars for as long as possible in the interests of economy, a number of vehicles could be on hands at any time with some being issued early and others remaining in stock for up to nine or ten months. The Accounting Officer also stated that this was believed to have been the most economic policy; cars had increased in price twice or three times in each of the past few years and early buying in bulk meant that they were purchased as cheaply as possible.

The Accounting Officer explained that the delays between assessing requirements and obtaining delivery were considerable and were affected by such matters as the requirement to advertise for tenders in the EEC Journal. If the purchasing procedures were to be repeated a number of times each year a great amount of extra administrative work would be involved and the Gardaí could not always be assured of having new cars when needed. The Accounting Officer added that a Transport Advisory Committee comprising representatives of the Garda Síochána, the Department of Justice and the Department of the Public Service now examines proposals for the purchase of cars and are also investigating the economies of making purchases on an annual basis.

Although 166 vehicles were held in store at 30 September 1983 I noted that expenditure on the purchase of Garda vehicles in the December 1983 quarter amounted to £2,363,762 in respect of 324 cars, 25 vans and 40 motor cycles.

36. An examination of suppliers' invoices indicated that some items which had been certified as having been delivered into stores in December 1983 were not received until 1984. A total of £169,750 paid

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on the basis of this certification and charged to the above subheads was not therefore properly payable in 1983 since it did not relate to fully matured liabilities of that year.

The Accounting Officer explained that the Garda Officers concerned were not alive to the fact that the certification in question did not conform to financial guidelines. He stated that the matter had been brought to the attention of the Garda authorities and that from the report furnished on the matter it appeared that, in order to ensure that the requirements budgeted for were procured and paid for out of the estimate provided, it had been the practice for a number of years to endeavour to have payable orders drawn before 31 December of each year in respect of goods which had been ordered as part of Garda annual requirements but which were delayed in delivery. The report also indicated that while this expenditure was charged to the vote for 1983 payable orders were not, however, transmitted to the suppliers until the goods were delivered, examined and found to be in accordance with specifications.

Motor Taxation Suspense Account

37. A notice issued to a motorist under Section 103 of the Road Traffic Act 1961 in respect of an alleged traffic offence represents an option offered to him either to pay a prescribed amount, in which case he will not be prosecuted for the alleged offence or, if he fails to make the payment, to remain liable to prosecution. In the event of failure to pay the prescribed amount a summons must be served in order to institute a prosecution and for this purpose registration details of the vehicle must be confirmed by the appropriate local authority.

It was noted from a departmental report on an inspection of the accounting records of the Parking Fines Office for the Dublin Metropolitan District for February 1983 that in some 48 per cent of cases in which the prescribed sums had not been paid summonses had not been served. It was also noted that long delays had occurred in 1983 in obtaining certificates from some local authorities confirming registration details with the result that some cases could not be dealt with.

The Accounting Officer informed me that the rate of 48 per cent for non-service of summonses for February 1983 was roughly representative of the year as a whole and that this was due to such factors as cutbacks in staff with no overtime being allowed for summons servers since August 1982, difficulty in making personal contact with the persons on whom the summons were to be served or their representatives and problems in processing at the Parking Fines Office, resulting in insufficient time being available to serve summonses.

He explained that the delays by local authorities in returning certificates were not open to any direct remedial action by his Department although the position had been brought to the attention of the Department of the Environment on a number of occasions. A substantial improvement had taken place in recent months due in part to the way in which the central computerised vehicle registration unit is now operating and to new regulations made by the Minister for

the Environment governing the notification of changes in vehicle ownership.

The Accounting Officer also informed me that according to the Garda authorities 614,367 Section 103 notices were issued in the Dublin Metropolitan District in 1983. Of these 10,062 were spoiled and in 217,957 cases fines were paid leaving a balance of some 386,000. Of this balance a further 126,381 could not be proceeded with to summons stage; on the basis of sample surveys 70 per cent of these were cases where ownership details changed but the new owners had not registered the vehicles in their names and it was not possible to bring successful prosecutions (under new regulations made by the Minister for the Environment prosecutions can now be taken in such cases), 12 per cent comprised exempt and foreign vehicles while the remaining 18 per cent (22,750) were mainly cases where local authorities failed to supply information and documentation within the prescribed time.

The Accounting Officer also stated that, based on figures relating to the first quarter of 1983, 140,000 of the remaining 260,000 actionable cases would be withdrawn or struck out in Court for such reasons as non service of summons, 45-50 per cent; non return of particulars from motor tax offices and bad title cases, 30 per cent; hire agreements/cars sold, 15 per cent and non attendance of traffic wardens/Garda in Court, 6 per cent.

Reference was made in the 1977 Report to the possibility of nugatory expenditure being incurred because of failure to process Section 103 notices issued up to 1976 and the Committee of Public Accounts was subsequently assured that the situation had been brought under control by 1978. In these circumstances I have deemed it necessary to refer to this matter again.

Vote 23.—Prisons

Subhead A.—Salaries, Wages and Allowances

38. Paragraph 26 of the 1979 Report drew attention to deficiencies in controls in the operation of the Garda Síochána computerised payroll system. Measures proposed by the Accounting Officer to remedy these deficiencies were subsequently implemented. The Prison Officers' payroll system is also computerised. An audit of this system revealed that while it suffered from the same control deficiencies as those which had been brought to attention in 1979 in the Garda payroll system, and which arose from the lack of adequate instructions to staff responsible for its operation, similar remedial action had not been taken.

The Accounting Officer has informed me that the Central Data Processing Service (CDPS) of the Department of the Public Service was requested in October 1981 to amend the Prison Officers' payroll system in line with the amendments already implemented on the Garda payroll system, and to supply explanatory and operational

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manuals to staff. Following this request a review of the system was carried out in conjunction with a further review of the Garda payroll system and the Accounting Officer stated that a report based on that review was expected in August 1984. However, present indications were that amendments on the lines of those already made in the Garda payroll system would not be adequate for the Prison Officers' payroll system and that the CDPS report was likely to recommend its replacement. He agreed that the controls currently in operation needed strengthening.

Vote 24.—Courts

Subhead D.—Appropriations in Aid

39. Reference was made in paragraph 19 of the 1977 Report to the delays in issuing warrants in respect of unpaid fines and to the steps being taken which were expected to bring the issuing of warrants up to date.

In the course of a local audit at Dublin Metropolitan District Court Office in March 1984 it was noted that long delays in the issuing of warrants still persisted. Warrants for the fines imposed in the period August 1982 to December 1983, excluding May and June 1983, had not been issued at the time of audit. I asked the Accounting Officer for information on the total number of cases in all District Court Offices where warrants had not been issued in respect of unpaid fines at 31 December 1983, the estimated value of unpaid fines at that date, the reasons for the delays in issuing these warrants and when it was expected to have the arrears position cleared.

He informed me that the most recent returns from District Court Offices show that approximately 80,000 warrants, with an estimated value of £1,863,000, representing fines imposed prior to 1 October 1983, had not been issued by mid-December 1983. He explained that the delays were due to staff shortages at District Court Offices as a result of the embargoes on the filling of vacancies. In addition, apart from the annual increase in criminal cases coming before the District Court, the work of that Court had increased substantially with the coming into force of the Courts Act, 1981 and the Malicious Injuries Act, 1981, which conferred new jurisdiction on the Court thus reducing the staff time available for the preparation and issue of warrants for the collection of unpaid fines.

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The Accounting Officer stated that a significant improvement in the situation was unlikely without an increase in the staff complement and the introduction of computerisation which was underway in the Dublin Metropolitan District Court.

40. The execution of warrants issued by the Courts in respect of unpaid fines is carried out by the Garda Síochána. Fines collected are sent to the Courts together with the warrants and these are receipted by Court Clerks and returned to the Garda Station where the fines were collected.

It was noted that irregularities had come to light in the collection of and the accounting for such fines by a member of the Garda Síochána in the period 1980-1983 and by a District Court Clerk in 1983. In the case involving the Garda Síochána the irregularities came to light fortuitously and in the case of the District Court Clerk when receipted warrants were not returned to a number of Garda Stations. Inspections by departmental officers carried out at the Garda Station and the District Court concerned during the periods when the irregularities were being perpetrated did not detect them. In reply to my inquiries the Accounting Officer informed me that the amounts misappropriated were £1,592 and £1,132 respectively and that in addition a further £1,596 had been irregularly collected from the public by the Garda by demanding amounts in excess of those stated on the warrants. He also informed me that following criminal proceedings the sums involved in the case of the Garda had been repaid.

He outlined the procedures in operation at Garda Stations in relation to the collection and accounting for fines received and he explained that District and Divisional Officers of the Garda Síochána carry out monthly, quarterly and surprise inspections of records and cash in accordance with the provisions of the Garda code. He was satisfied that the checking procedures at the Garda Station in question would inevitably have brought the irregularities to light had they been operated. In this instance, however, they had not been properly operated but the Garda authorities had taken steps to avoid a recurrence. He stated that inspections by departmental officers did not detect the irregularities because the scope of these inspections is confined to spot checks. He also stated that departmental officers check a random sample of warrants through the system to ensure compliance with the prescribed recording and accounting procedures but that with 703 Garda Stations it was not possible to visit each station regularly. However, an internal re-organisation had been introduced on a trial basis which would make more time available to visit Garda Stations more frequently.

In regard to the misappropriation at the District Court the Accounting Officer informed me that, while the amount misappropriated had been made good, inquiries into this case had not been completed.

The Accounting Officer also stated that procedures at both Garda Stations and District Court offices are constantly under review to devise a collection system as near to being water-tight as is realistically possible.

Vote 27.—Environment

Motor Vehicle Duties

41. A test examination of revenue from motor vehicle duties etc., was carried out with satisfactory results. The gross proceeds for 1983 and 1982 were:

	1983 £	1982 £
Motor tax and Driving licence fees, etc.,	89,340,875	67,437,773
State-owned vehicles	455,857	455,857
Fines collected by the Department of Justice	4,016,058	3,674,836
Public Service Vehicle Fees	110,841	110,470
	<hr/> £93,923,631	<hr/> £71,678,936

£93,757,000 was paid into the Exchequer during the year leaving a balance of £1,553,493 compared with £1,386,862 at the end of the previous year. Driving test fees are appropriated in aid of the vote (subhead Z).

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

Vote 28.—Office of the Minister for Education

Subhead A.1.—Salaries, Wages and Allowances

Subhead A.2.—Travelling and Incidental Expenses

Subhead H (7)—Appropriations in Aid

42. In April 1981 the Government approved a proposal by the Minister for Education to have the Treasures of Early Irish Art exhibited in certain museums in France, the Federal Republic of Germany and not more than two other European locations. The items to be exhibited were to be made available by the National Museum, Trinity College, Dublin and the Royal Irish Academy. The cost of arranging the exhibitions was charged to the vote and is being recovered from the exhibiting museums. The agreement of Trinity College and the Royal Irish Academy to make items available for the exhibitions was conditional on full indemnity against loss or damage being provided by the Minister for Education.

It was noted that in May 1981 the Attorney General advised the Department of Education that by reason of Article 11 of the Constitution no one had authority to conclude on behalf of the State a binding agreement for such an indemnity in the absence of enabling legislation. However, in June 1981 the Department of Education sought the sanction of the Department of Finance to provide the required indemnity but when doing so did not bring to attention the advice already given by the Attorney General. In July 1981 the Department of Finance sanctioned the proposal and an agreement providing for indemnities was concluded on 15 October 1982 between the Minister for Education and the two institutions. The items for exhibition were sent to Europe in October 1982.

As enabling legislation to provide for such indemnities had not

been enacted I asked the Accounting Officer why the Attorney General's advice was not brought to the attention of the Department of Finance. I also inquired whether any expenditure had been incurred by the Department on foot of the indemnities. He has informed me that the available information does not disclose why the Attorney General's opinion was not adverted to when seeking the sanction of the Department of Finance but that the form of the request had been discussed in the Office of the Chief State Solicitor beforehand. He also informed me that no expenditure had been incurred on foot of the indemnities.

Vote 30.—Post-Primary Education

Subhead A.2.—Annual Grants to Vocational Education Committees

*Subhead D.2.—Regional and other Technical and Specialist Colleges
—Running Costs*

43. The provision made in these subheads is based on estimates furnished by Vocational Education Committees (VECS) and payments made to the committees represent the full amount of such estimates as approved by the Department. Variations between estimates and actual expenditure, as ascertained when annual accounts are subsequently furnished to the Department, are taken into account in determining the amount of subsequent payments to be made to the committees. The committees also receive grants to meet the full running costs of the Regional Technical Colleges situated in their areas of jurisdiction and furnish separate accounts in respect of their general schemes and of their Regional Technical Colleges. These accounts are audited by Local Government Auditors whose reports are made available to me.

In the course of his audit of a VEC for the two years ended 31 December 1982 the Local Government Auditor detected a misappropriation of funds in excess of £33,000 which arose from failure to bring to account amounts received by post over a number of years, mainly from the Department of Education in respect of expenses incurred on local educational projects, and he stated in his report made in October 1983 that failure to account for the moneys was facilitated by defects in the committee's system of internal control. These defects had been brought to the attention of the Chief Executive Officer in correspondence following previous audits and the Local Government Auditor stated that the misappropriation might have been detected earlier if a review of the system of internal control had been carried out as recommended.

I asked whether the Department of Education was made aware of these internal control deficiencies and I have also inquired whether procedures are in operation in the Department to ensure that appropriate action is taken to remedy financial control deficiencies brought to attention by Local Government Auditors. The Accounting Officer has informed me that arrangements have now been made to have all

sums due to VECS lodged directly to their bank accounts but that correspondence between Local Government Auditors and Chief Executive Officers is confidential and that the Department would not normally be made aware of control deficiencies brought to the attention of Chief Executive Officers.

44. In his report dated 25 February 1983 on the audit of the accounts of a Regional Technical College for the three years ended 31 December 1981 the Local Government Auditor stated that college equipment was used by members of the staff for their own private purposes, that two members of the staff of the college had raised invoices for water testing services performed for local authorities over the period June 1979 to May 1981 and that £6,307 received on foot of these invoices had not been lodged to the committee's account but was, in February 1983, being recovered. I inquired whether the college had incurred any loss as a result and whether, in the light of similar occurrences referred to in paragraph 35 of my 1981 Report, VECS generally had been instructed to take steps to prevent such unauthorised use of college equipment.

Vote 32.—Higher Education

Subhead A.3.—An tÚdarás Um Ard Oideachas—Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)

45. An tÚdarás Um Ard Oideachas is the statutory body established to advise the Minister for Education on matters relating to higher education including accommodation needs of universities and other institutions concerned with higher education. The grant-in-aid paid to an tÚdarás from this subhead is used to provide funds to meet the cost of approved building projects undertaken by such institutions. The technical assessment of the individual building projects at each stage of planning and execution is, by arrangement, carried out by the Department of Education's Building Unit, established in 1966 to provide a system of cost control over educational building projects financed by the Department.

In December 1977 a contract was placed by University College, Cork for the construction of a library and lecture theatre at a cost of £3,939,700. The contract was due for completion in August 1980. The building was completed in March 1983 and in May 1984 the final cost was estimated at £8,693,100. It was noted that the cost overrun was partly due to the fact that substantial changes affecting the original design of the building and involving large cost increases were apparently approved by an tÚdarás without reference to the Building Unit for technical evaluation on planning and costs. I sought information regarding the Department's monitoring of expenditure and progress on this project, the delay in completing the project and the cost overrun of £4.7 million.

It was noted that 56 weeks of the time extension to the contract

allowed by the architectural consultants was stated to be due to the contractor's inability to recruit sufficient labour although some of the labour force required for other projects being carried out at the college by direct labour during the period of the contract (including the project referred to in the following paragraph) was being hired from the same contractor. I therefore sought additional information as to why this portion of the extension was allowed.

46. It was noted that another project undertaken by University College, Cork on the conversion of the Lee Maltings Building acquired by the college for use as a Microelectronics Research Centre was executed partly by negotiating with a contractor to provide labour and plant at day-work rates and partly by contracts placed as a result of competitive tendering for mechanical, electrical and other services. It was also noted that in April 1981, when the project was first referred to the Building Unit by an tÚdarás, the college was already committed to it and some expenditure had already been incurred (£279,000 approximately). It then came to light that the form of price variation clause used for the mechanical and electrical services contracts was not the form of the clause directed by the Minister for Finance to be used for all public works contracts, including universities, placed after 11 July 1977 and that the contracts placed did not make provision for retention moneys. Furthermore, the Building Unit's Senior Quantity Surveyor expressed concern at the procedure of placing contracts based on payment by day-work rates as he considered this to be the least economic form of contract.

I inquired regarding the failure to have the project evaluated by the Building Unit before it commenced. I asked why competitive tenders had not been sought in the case of the contracts for the provision of labour and plant and why a contract based on day-work rates was adopted rather than the normal practice of placing a lump sum contract based on competitive tenders for the whole project. In addition, I inquired why the form of price variation clause directed to be used for public works contracts, was not adopted and whether any extra costs were incurred as a result. I also asked for information regarding the estimated final cost of the project.

Vote 35—Forestry

Subhead J.—Appropriations in Aid

47. Since 1975 purchasers of timber who are considered credit worthy can be allowed credit facilities up to specified limits. It was noted that a company, which was placed in the hands of a receiver in July 1983, owed the Department £215,553 although the company's credit limit had been fixed at £150,000 guaranteed by its parent company. The Accounting Officer has informed me that credit allowed had exceeded the authorised limit in October 1982 and had remained above £150,000 until April 1983 when it was reduced to £146,435.

The limit was again exceeded in May 1983 and remained above £150,000 until the company went into receivership in July 1983. He also stated that in view of the fact that £150,000 of the credit was secured and in the light of ongoing discussions between the company, the Industrial Development Authority and Fóir Teoranta on the future of the company, it was considered that prospects of rescuing the company would have been jeopardised if supplies of timber were cut off and, accordingly, a degree of unsecured credit was tolerated as a short term measure. The Department of Industry and Energy, the Department of Finance and the I.D.A. were all aware of the position and there was a general consensus that the procedures being followed were justified in the exceptional circumstances obtaining.

The Accounting Officer explained that the Chief State Solicitor had been instructed to proceed for the recovery of the guaranteed amount and to lodge a claim with the receiver for the remainder of the debt but it was not anticipated that unsecured creditors were likely to receive any payment in respect of sums owing to them and that only the £150,000 secured was likely to be recovered.

Vote 37.—Agriculture

Subhead C.2—Bovine Tuberculosis Eradication

Subhead C.3.—Brucellosis Eradication

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

	1983	Total to 31st December, 1983
	£	£
Compensation for Reactors	4,688,525	98,776,607
Fees to Veterinary Surgeons	7,618,922	64,431,382
Other (Travelling and Subsistence, Vaccines, etc.)	2,762,343	23,487,531
	£15,069,790	£186,695,520

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

	1983	Total to 31st December, 1983
	£	£
Compensation for Reactors	1,796,528	64,985,689
Fees to Veterinary Surgeons	3,033,471	16,873,605
Other (Travelling and Subsistence, Vaccines, etc.)	2,763,311	15,301,931
	£7,593,310	£97,161,225

Further expenditure totalling £5,439,970 to 31 December 1983 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 1983 was, therefore, £289 million. Receipts by the Department of Agriculture up to 31 December 1983 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	14,809,636
EEC contribution to cost of Schemes	11,045,896
	£77,688,516

The net cost up to 31 December 1983 was, therefore, £212 million.

*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.

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

49. Reference was made in paragraph 43 of my previous Report to this scheme which provides aid for non-development farmers who borrowed from approved lending agencies for eligible on-farm investment. The subsidy is payable at the rate of 5 per cent per annum for one or two years on amounts borrowed between 1 January 1976 and 31 December 1980. The final date for the receipt of applications under the scheme was 31 December 1983, but applications from farmers who were also applicants under the interest subsidy scheme for farmers in severe financial difficulty (subhead F.4) were accepted up to 16 May 1984. Including the charge of £499,997 to the subhead in the year under review, a total of £2,076,648 has been paid under this scheme in the three years to 31 December 1983, in respect of 6,848 applicants.

Subhead F.4.—Interest Subsidy Scheme for Farmers in Severe Financial Difficulty

50. The purpose of this scheme, which came into operation on 1 April 1982, is to sustain in business potentially viable farmers who cannot meet the full amount of interest due on their borrowings and who are, consequently, in severe financial difficulty. Full-time farmers whose livelihood is threatened and who are participating or have participated in the Farm Modernisation Scheme are eligible for the subsidy but must first avail of any entitlement they may have to subsidy under the E.E.C. interest subsidy scheme for development

farmers (subhead M.1) or under the interest subsidy scheme for non-development farmers (subhead F.3)

This scheme applies to loans, for farming purposes, made by the Associated Banks or the Agricultural Credit Corporation between 1 January 1976 and 31 December 1980 which, at the date of entry to the scheme, are subject to interest at a standard lending rate. Only farmers having net assets of less than £200,000 are eligible and a statutory declaration of all assets and liabilities must be furnished by each applicant.

Outstanding eligible debt of between £3,000 and £100,000, exclusive of amounts which may have been subsidised from subhead F.3. or subhead M.1., may qualify for interest subsidy of up to $8\frac{3}{4}$ per cent subject to the rate chargeable to the borrower not being reduced below $10\frac{1}{2}$ per cent. The cost of the subsidy is being shared between the State and the lending institutions on a 75 per cent: 25 per cent basis. The form in which the State's share is provided depends on the Corporation Tax liability of each of the financial institutions involved and can be by way of cash payment to them and/or a reduction of their Corporation Tax. Applications under the scheme which closed on 30 June 1982, totalled 8,281 and at 31 December 1983 payments on account amounting to £1,739,132 had been made from this subhead to the Agricultural Credit Corporation in respect of 2,089 beneficiaries.

I understand that no reductions of Corporation Tax have yet been allowed.

*Subhead L.—Miscellaneous Services—Token Provisions
Winding-up of Pigs and Bacon Commission*

51. I referred in paragraph 41 of my previous Report to the Government's approval on 26 March 1982 of the proposals made by the Minister for Agriculture for the winding-up of the Pigs and Bacon Commission and to the payment of £5,490,769 towards the accumulated deficit of the Commission. A further sum of £350,000 has been paid in the year under review but, at the date of this Report, the final amount due had not been determined.

*Subhead M.3.—Market Intervention—Incidental Expenses
Subhead N.—Appropriations in Aid*

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

	£
Handling, freezing and storage, etc.	16,944,194
Transport	954,039
Deboning allowances	3,862,467
Financial charges	28,369,559
	£50,130,259

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

	£
Handling, freezing and storage, etc.	11,688,407
Transport	924,128
Deboning allowances	4,715,770
Financial charges	18,377,827
	£35,706,132

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 1983 the total expenditure met by the Department exceeded the amount received from the EEC by £43,034,277. The corresponding figure at 31 December 1982 was £28,610,150.

53. The Minister for Agriculture, as the Intervention Agency in Ireland for the EEC, is accountable to the EEC Commission for stocks of beef purchased under intervention arrangements. These arrangements provide that the value of any stock deficiencies which exceed the tolerance limits prescribed in EEC regulations must be borne by the Member State. A maximum weight loss of 32 per cent is allowed in respect of deboning of intervention carcass beef. Deboning of beef commenced in Ireland in June 1974 and for the years 1974 and 1975 the weight loss as a result of deboning exceeded the limit of 32 per cent allowed. This was due mainly to the fact that it did not prove practicable for the factories to obtain the required yields from the breeds and types of cattle slaughtered. In 1975 and 1976 the EEC Commission demanded and was paid a total of £3,119,532 in respect of the shortfall in boneless beef produced in 1974 and 1975.

Following protracted negotiations the value of the shortfall for those years was finally agreed at £1,052,056 and £2,067,476 was recovered from the Commission.

The loss of £1,052,056 was offset by an amount of £75,487 recovered from a meat factory in respect of suspected irregularities in regard to the weight of carcass beef for deboning invoiced by it to the Intervention Agency. The net loss was therefore £976,569, which, as indicated in a note to the Appropriation Account, has been written off with the sanction of the Department of Finance.

Vote 39—Labour

Subhead P.—Employment Incentive Schemes

54. The Employment Incentive Scheme was introduced in February 1977 to encourage employers to increase the number of workers in their employment by recruiting from among the registered unemployed. Under the terms of the scheme weekly premiums at rates ranging from £25 to £45 are paid to employers in respect of each additional eligible worker recruited in excess of the base level of employment at a stated date. Total payments under the scheme in 1983 amounted to £6,340,104 of which £2,031,507 was met from this subhead and £4,308,597 from the Grant-in-Aid Fund for the Training and Employment of Young Persons. The scheme qualifies for aid

from the European Social Fund. Employers intending to participate in the scheme must have the prior approval of the Department of Labour before recruiting additional workers.

The initial claim by each employer must be accompanied by an Employee Eligibility Certificate in respect of each additional worker and claims for payment under the scheme as operated in 1983 were made in arrears in respect of prescribed four-week periods. Each certificate is completed by the employer and worker and countersigned by the local Employment Exchange Manager, National Manpower Service official, an official of AnCO or CERT Ltd. or of other appropriate public authority, and must show the name, address and RSI number of the worker. The scheme provides that departmental inspections of participating employers' records may be carried out in order to establish the validity of claims made.

In the course of a limited test examination by my officers of claims paid, departmental papers came to notice indicating that a fraudulent claim had been made under the scheme. It appears that a person purporting to be an employer had claimed premiums totalling £1,920 in respect of 4 additional employees for the period 18 July 1983 to 5 November 1983. Although the application for participation in the scheme had shown obvious deficiencies in information and the Employee Eligibility Certificates submitted in support of the first claim were unsigned, the claims had been accepted as valid and passed for payment in December 1983. Subsequently, on notification by the claimant that payment had not been received, the original payable order had been cancelled and a duplicate issued. The Department had become aware of the attempted fraud only when informed by the bank in January 1984 of the claimant's unsuccessful effort to cash the duplicate payable order.

A review of the claim file had been undertaken by the Department in March 1984 and as a result it was decided that an investigation should be carried out to determine how the claim had been passed for payment despite the deficiencies in the documentation.

I inquired regarding the outcome of the investigation and the reasons for the delay in commencing it. I also asked what action had been taken to establish if any other fraudulent claims had been made and the results thereof.

As 1,899 employers made applications in respect of 5,813 workers in 1983 and in that year claimants' records were inspected in only 105 cases I also inquired whether the number of inspections carried out was considered adequate.

The Accounting Officer has informed me that the investigation revealed that the payment had been incorrectly authorised because of failure by the officers concerned to apply proper procedures and that this was partly due to their limited training and experience compounded by a difficult staffing situation arising from changes in important features of the scheme. He accepted that there was an unjustified delay within the Department in drawing the attention of supervising officers to the possibility of fraud and consequently in commencing a full internal investigation. This was also due to staffing difficulties but the fact that no loss had occurred was an additional

factor. He also stated that the procedures for dealing with claims had been kept under review to make them as effective as possible and that the scheme as now administered incorporated a number of new control measures. No evidence had been found that irregular claims of the nature referred to were going undetected and the procedures operated by the Department had in fact brought to light a number of instances where employers attempted to obtain payments irregularly.

He also stated that no checks or inspections had been carried out in this case prior to payment to establish that the claimant was operating a bona fide business and that the claims were valid. In regard to such inspections which are carried out in a proportion of cases he stated that, while these would continue, staffing constraints would limit the extent to which they could be carried out.

Under new procedures introduced in 1984 payments would be made in arrears in respect of periods of twenty-six weeks and it was also proposed to review the inspection process to determine whether additional precautions could be provided for.

Vote 40.—Trade, Commerce and Tourism

Subhead L.1.—Bread Subsidy

55. The bread subsidy scheme which was introduced in July 1975 provides for the payment of a subsidy to bakeries on the standard types of bread sold for human consumption within the State. Bread returned unsold does not qualify for subsidy. Under arrangements agreed between the Department and the bakeries and sanctioned by the Department of Finance, subsidy claims are submitted on a fortnightly basis and auditors' certificates verifying the accuracy of the claims are provided quarterly. The claimants' records are also subject to examination by departmental officers and for this purpose all such records must be retained for at least two years after the period to which they relate.

It was noted that an examination of a bakery's records carried out in October 1982 showed that it had been continuously claiming subsidy on gross sales of bread less an estimated $1\frac{1}{2}$ per cent for bread returned unsold although the true percentage as ascertained by the inspector was of the order of 5 per cent. It was calculated that an overpayment of £55,275 had been made in respect of the two years to October 1982 comprising actual overclaims totalling £45,991 in respect of periods for which records were available and estimated overclaims of £9,284 in respect of periods for which records could not be furnished.

It was also noted that an examination of the records of another bakery carried out in December 1983 brought to light overclaims of some £3,000 for the period September/November 1983 due to a discrepancy between the actual figure for returns and the amount shown on the bakery's claims. As the bakery had no record of actual returns prior to September 1983, the Department applied the rate of returns established by the examination in December 1983 to the bakery's claims for the period November 1981 to November 1983 and calculated the overpayment for the two year period at £36,574.

The overpayments made to both bakeries were recovered by deduction from current subsidy claims.

I asked the Accounting Officer why the overclaims had not been detected by earlier inspections which had been carried out and what steps were being taken to calculate and recover any overpayments which may have been made in respect of periods earlier than the preceding two year period in each case and if there were any other similar overpayments.

He informed me that the deductions for bread returned unsold made by the firms when submitting claims for subsidy had not been considered disproportionate having regard to experience of the industry generally and that other independent spot checks made by Departmental inspectors had indicated nothing unusual in this respect. He considered that the type of problem which gave rise to the overclaims had only arisen in the recent past and was a manifestation of the intense competition between bakeries since bread prices were decontrolled. He stated that one other case of possible overclaiming was being investigated.

I have since asked the Accounting Officer whether any action is proposed in order to ensure that the system of inspection of records is effectively operated so that overclaims of subsidy are promptly detected.

Vote 41.—Transport

Subhead N.—Regional/Local Airports

56. Reference was made in previous Reports 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. Under a revised agreement drawn up in December 1982 the maximum grant payable was increased to £9.3 million. During the year under review £2,679,748 was paid to the company bringing total payments to 31 December 1983 to £9,264,501 analysed as follows:

	Pre-1983	1983	Total
	£	£	£
Recoupment of Purchase cost of site	130,000	—	130,000
Earth Moving/Site Preparation contract	5,225,874	338,647	5,564,521
Laying of runway	238,464	2,107,481	2,345,945
Professional Fees	402,048	140,878	542,926
Wages	71,753	61,000	132,753
Bank Interest	46,609	13,789	60,398
Pre-Agreement Expenditure	437,416	—	437,416
Sundry Expenses	32,589	17,953	50,542
	£6,584,753	£2,679,748	£9,264,501

A further sum of £650,000 was allocated in 1984 to meet the company's contractual commitments existing at 30 November 1983.

The original contract sum for the earth moving/site preparation work was £3,607,637. The increase over the contract sum was due primarily to more extensive excavation and filling than had been estimated on the basis of trial borings, to the addition to the contract

of work on the apron and taxi-way and to price fluctuations. The cost includes expenditure incurred on the preparation of the site to accommodate a longer runway than the one constructed.

Vote 42.—Posts and Telegraphs

57. On the assignment of the postal and telecommunications functions to An Post and Bord Telecom Éireann on 1 January 1984 responsibility for the residual functions of the Department of Posts and Telegraphs was transferred to the Department of Communications. The account published in this volume is therefore the final Appropriation Account of the Vote for Posts and Telegraphs.

In the normal course, suspense account balances shown in the departmental vote ledger at the end of a year fall to be cleared as an on-going process in subsequent years by adjustment or by the collection or write-off of any amounts due to, and the payment of any amounts due by the Department.

I understand that negotiations are still taking place regarding the extent to which the new companies should assume responsibility for the clearance of the suspense account balances standing in the books of the Department at 31 December 1983.

58. Reference was made in previous Reports to the expenses of the interim boards which had been set up in advance of the incorporation of the two new companies referred to in the previous paragraph. The expenses of these interim boards, met from the Vote for Posts and Telegraphs, are analysed as follows:

	Vote Subhead	An Bord Telecom		An Bord Poist	
		1983	Total to 31 December 1983	1983	Total to 31 December 1983
		£	£	£	£
Board Fees and Salaries	A	114,379	339,537	78,085	237,414
Travel and Miscellaneous Expenses	B	70,521	569,560	60,651	189,915
Accommodation	C	209,996	1,311,280	—	1,107
Repairs to Official Vehicle	E	—	—	—	178
Purchase of Vehicle	E. and F.	—	9,370	—	11,385
Consultants' Fees	K.2.	34,489	296,415	45,000	228,784
	£	429,385	2,526,162	183,736	668,783

59. Up to 31 December 1983 the supply division of the Department's Stores Branch was responsible, *inter alia*, for placing contracts for the supply of certain types of telecommunications equipment. The accounts division of the Stores Branch maintained records giving details of each supply contract and showing the contract value and any increases in value arising from the application of price variation clauses etc. They also showed progress payments made on foot of each contract and the cumulative total paid.

In January 1980 a contract was placed with a French company for the supply of 2,400 teleprinters at a unit price of 9,250 French Francs plus 5 per cent and subject to a price variation clause. The teleprinters were supplied and paid for on a monthly basis, 1,050 in 1980 and the balance, 1,350 in 1981. In 1981 the company claimed and was paid an additional sum of 867,300 French Francs under the price variation clause for the 1,050 teleprinters delivered in 1980.

In July 1982 an agreed price variation of 4,431,843 French Francs was paid in respect of the 1,350 teleprinters delivered in 1981 but in September 1982 a further payment of 3,316,734 French Francs (£344,430) was made to the company in respect of the same price variation increase although no further claim had been made by the company nor would it appear that any further claim or payments were outstanding in respect of the completed contract.

Departmental papers indicate that the overpayment of £344,430 only came to light in April 1983 following routine examination of the contract documentation to ensure that it was in order before filing. This overpayment was recovered in July 1983.

The Accounting Officer told me that it had occurred because long-standing instructions which were periodically brought to the attention of staff dealing with contract payments were not followed. These instructions provided that payment to suppliers should not be made unless claimed on the Department's standard claim form. A practice had, however, grown up of having claim forms for price variation increases constructed by staff of the Department because some contractors wished to use their own computer-produced invoices rather than the standard claim forms. As a further departure from authorised procedures a written direction for payment of the price increase was issued to the accounts division of the Stores Branch in this case in advance of the construction and issue of the standard claim form. The increase was paid again when the standard form was received some months later in the accounts division. Furthermore, the normal procedure of comparing total payments with total amounts due under contract was not applied and failure to do so was attributed to a gradual erosion of normal working standards due to staff inexperience together with the constant pressure from contractors for speedy payment of accounts particularly in the aftermath of the 1979 postal strike.

Arising out of the discovery of this overpayment a complete check of all payments made under the contract showed that earlier overpayments had occurred in 3 instances in 1980 when advance payments of

80 per cent of amounts invoiced which had been made in accordance with the terms of the contract were not taken into account when the final payments were being made. These overpayments totalled 1,295,000 French Francs (£150,000 approximately).

Recovery of this amount was sought from the company in November 1983 but I have been informed by the Accounting Officer that it has not yet been received because the contractor is at present examining all payments made under the contract with the intention of making a counter-claim for alleged underpayments. This matter is, I am informed, being actively pursued by Bord Telecom Éireann.

The Accounting Officer stated that these overpayments had occurred because notices sent to the accounts division requesting 80 per cent payments and alerting them to the fact that only 20 per cent would be later required, were filed without any record being made of the need to watch out for the relevant advice notes later.

He also informed me that extensive investigations had been carried out to determine whether any overpayments might have occurred on other contracts and that by the end of December 1983 over one-third of all the contracts current during the last three years — 2,500 contracts in all — had been examined by the Department's internal audit staff without detecting any other overpayment.

Telecommunications Capital — Advances from Irish Telecommunications Investments Limited

60. Reference was made in previous Reports to the establishing 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 £233 million from that company in respect of the transfer of assets to it by the Minister for Posts and Telegraphs. As shown in the 1983 Post Office Telegraphs (Telecommunications System) Receipts and Payments Account which is appended to the Appropriation Account, further sums amounting to £157 million were received from the company during the year and a further sum of £8.3 million was due in respect of assets transferred to it.

The arrangements provided for the transferred assets to be leased back to the Minister and, as shown in the Appropriation Account, £7,454,158 was paid to the company in 1983 representing the leasing charge for the year ended 31 March 1982.

Stores

61. A test examination of the store accounts was carried out with satisfactory results. In addition to the engineering stores shown in Appendix II as valued at £44,083,955 at 31 December 1983, engineering stores, to the value of £11,493 were held on behalf of other Government Departments. Stores, other than engineering stores, were valued at £5,742,818 including £2,307,067 in respect of stores held for other Government Departments.

Including works in progress at 31 December 1983 the expenditure on manufacturing jobs in the factory during the year amounted to

£114,641, expenditure on repair work (other than repairs to mechanical transport) to £1,066,882 and expenditure on mechanical transport repairs to £125,801.

Revenue

62. A test examination of the accounts of postal, telegraph and telephone services was carried out with satisfactory results. The net yield of revenue for the years 1983 and 1982 is shown in the following statement:—

	1983	1982
	£	£
Postal Service... ..	120,973,708	95,234,480
Telegraph Service	17,309,425	14,728,951
Telephone Service	282,600,476	240,611,374
	<hr/> £420,883,609 <hr/>	<hr/> £350,574,805 <hr/>

£416.5 million was paid into the Exchequer during 1983 leaving a credit balance of £3,137,005 at 31 December 1983 as compared with a debit balance of £1,246,604 at 31 December 1982.

Sums amounting to £716,536 due for telephone services and £48,992 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 1983 £29.5 million was due from telephone subscribers including an estimated £7.8 million in respect of overdue accounts for ceased or disconnected lines. The corresponding figures at 31 December 1982 were £25 million and £6.5 million.

Post Office Savings Bank

63. The accounts of the Post Office Savings Bank for the year ended 31 December 1983 were submitted to a test examination with satisfactory results.

The results of the operations of the Post Office Savings Bank for 1983 and 1982 are shown in the following statement:—

	1983	1982
	£m	£m
Deficit at 1 January	(5.7)	(0.4)
Interest accrued on securities standing to the credit of the Fund	70.0	63.8
	<hr/> 64.3 <hr/>	<hr/> 63.4 <hr/>

	£m		£m
<i>Deduct</i>			
Interest paid and credited to depositors	68.0	66.7	
Management Expenses	8.8	7.5	74.2
		(12.5)	(10.8)
Net Capital Gain on sale of securities	10.7	5.1	
Deficit at 31 December	£(1.8)m	£(5.7)m	

The balance including interest due to depositors at 31 December 1983 was £638.5 million including £308.2 million due to the Trustee Savings Banks. The estimated market value of securities held at that date was £643.5 million.

Provision was made in the Finance Act 1983 for the issue from the Exchequer to the Post Office Savings Bank Fund of the amount required to meet the deficiency arising on the Fund's operations in any year of account. No issues have been made under that Act.

Vote 43.—Defence

Subhead Z.—Appropriations in Aid

64. Two International Conventions drawn up in 1969 and 1971 but which have not yet been ratified by Ireland are designed to provide compensation in the event of oil pollution damage. The 1969 convention places liability for oil pollution damage on the owner of the ship from which the oil escaped and the 1971 convention provides an additional source of compensation if the amount payable under the 1969 convention is inadequate. In the absence of ratification any claims in respect of oil pollution damage may be made under two other agreements relating to liability for oil pollution which have been voluntarily drawn up by tanker owners.

The Department of Communications is responsible for co-ordinating claims for expenses incurred on anti-pollution measures in oil spillage incidents and for the submission of claims to the tanker owners.

Claims totalling £263,247 for the recoupment of costs incurred by the Department of Defence on anti-pollution measures taken following the "Christos Bitas" oil leakage in the Irish Sea in October 1978 and the "Betelgeuse" disaster in Bantry Bay in January 1979 were submitted to the Department of Communications in September 1979 and May 1980, respectively, and, together with lesser claims from other departments, were submitted to the tanker owners in September 1979 and September 1981 under the terms of the voluntary agreements. As the claims had not been met I asked the Accounting Officer

why settlement had been so long delayed and when settlement was expected to be made in each case.

He has informed me that the Department of Communications had indicated that it was not possible to say when settlements were likely to be made and that it was quite common for lengthy delays to occur in the settlement of claims. In these two cases the validity of each item in the claims was being questioned by the tanker owners' insurers and the Department of Communications considered that the time elapsed was not exceptional. The Accounting Officer also stated that the Department of Communications, while not satisfied with the delay in reaching settlement in both cases, was satisfied with the present procedures. He explained that legislation was being drafted with the intention of ratifying the 1969 and 1971 conventions and that such ratification would put Ireland in a better position regarding the recovery of future similar costs.

Vote 47.—Social Welfare

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

65. I referred in Paragraph 62 of my previous Report to irregularities perpetrated in the Department of Social Welfare through the creation by an officer of the Department of fictitious computer records which enabled him to obtain disability benefit payments fraudulently. I also referred to the concern previously expressed in the 1977 Report about the inadequacy of the internal control procedures which would enable unauthorised data to be introduced into the computerised payments system for disability benefit and to remain undetected.

The Department has recently become aware of 4 more irregularities in which officers of the Department, including one in a supervisory grade, separately engaged in irregularities involving payments presently calculated at approximately £81,000 of which £2,000 has already been recovered. The discovery of the first of these cases was to some extent fortuitous and the others came to light as a result of an internal investigation initiated subsequently. The payments were made either to the officers themselves under assumed identities or to accomplices outside the Department and had continued for periods ranging from 1 to 5 years up to early 1984.

The officers concerned had:—

- (1) initiated transactions unsupported by any documentation;
- (2) initiated transactions supported by invalid documentation which was subsequently destroyed;
- (3) prevented the referral of accomplices to medical referees thus enabling disability benefit to be paid to them for lengthy periods.

They had in some cases continued to make payments purporting to be due under valid claims when in fact entitlement under those claims had ceased.

In the case involving the supervisory officer the internal control deficiencies which resulted in failure to detect these irregularities were compounded by a further deficiency which enabled him to have large payments made fraudulently under a procedure which allows certain cheques to be prepared outside the computerised system.

The case referred to in my 1982 Report came to light in January 1982, and while corrective action was progressively taken to remedy the internal control deficiencies which facilitated it, the first phase of improvements in control was not completed until June 1983. At that stage, however, the arrangements were limited to curtailing opportunities to open unauthorised new claims and to safeguarding transaction listings and medical certificates but were not designed to detect fraudulent claims which might have been introduced into the system before June 1983. Failure to take complete corrective action facilitated the perpetration of the frauds which have now come to light, all of which commenced before June 1983, two of them after January 1982.

I have asked the Accounting Officer why corrective action had not been taken earlier and why the action taken did not include measures designed to detect irregular claims already introduced into the system.

I also asked the Accounting Officer whether the investigation of these 4 cases had been completed, whether the full amounts involved had been finally determined, what recovery action had been taken, whether he was satisfied that no other similar cases had taken place and whether revised internal control procedures which will prevent a recurrence had been adopted.

Since communicating with the Accounting Officer I understand that new control procedures introduced as a result of the investigation of these cases have brought to light two further cases of internal irregularities in the disability benefit section.

66. Reference was made in paragraph 54 of the 1976 Report to the theft of 742 disability benefit cheques amounting in value to £15,528 of which £2,342 was the final amount of the stolen cheques fraudulently cashed. The Accounting Officer stated at that time that as a result of the theft new security procedures had been introduced.

In February 1984, 1,002 disability benefit cheques to a total of some £61,000 produced by the computer for issue to claimants were stolen from within the Department and I understand that some of these cheques have since been cashed.

I have asked the Accounting Officer why the procedures introduced in 1976 had failed to prevent this theft and what further action had been taken to ensure the effectiveness of security procedures. I also sought information regarding the number and value of cheques fraudulently cashed and whether any action had been taken to recover the amounts involved.

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

Subhead G.—Old Age and Blind Pensions (Non-Contributory)

67. An insured person who has paid a minimum average of 20 employment contributions per year between 1953 and attaining the age of 66 qualifies for a contributory old age pension. A person who has paid a minimum average of 24 contributions per year between 1953 and attaining the age of 65 qualifies for a retirement pension until reaching the age of 66 when entitlement to contributory old age pension is established. A person attaining the age of 66 but not having sufficient contributions to qualify for a contributory old age pension and who satisfies a means test may qualify for a non-contributory old age pension. Under the provisions of the Social Welfare (Consolidation) Act, 1981 a person may not be in receipt of any two such pensions concurrently. Husbands and wives may independently qualify for separate pensions or alternatively, an adult dependant allowance may be payable as part of the pension of one or the other in respect of the spouse.

In 1983 the Department detected a case in which a person was in receipt of a non-contributory pension and a contributory pension which also included an adult dependant allowance for his wife who was herself in receipt of a non-contributory pension. This case came to light only when a living alone allowance was claimed by the husband following the death of his wife. In another case retirement pension and non-contributory pension were paid concurrently to the same person. This case came to light when the pension books were returned to the Department by the Post Office following the death of the pensioner. In a third case an adult dependant allowance was paid as part of a contributory pension while the claimant's wife was also in receipt of a retirement pension. The amounts overpaid were £12,949, £8,140 and £5,358, and had continued over periods of 6, 10 and 4 years respectively.

As departmental records contain adequate information to establish whether or not applicants for pensions or their spouses are already in receipt of pensions or allowances under other heads, I asked the Accounting Officer why the pensioners in these cases were awarded pensions or allowances to which they were not entitled and what steps had been taken to establish whether there were any other such cases and to prevent a recurrence.

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

Subhead I—Unemployment Assistance

68. Under Section 9 of the Social Welfare (Consolidation) Act, 1981 insured persons in employment are required to pay contributions which are collected by the Revenue Commissioners and paid over to the Social Insurance Fund. Regulations made by the Minister for

Social Welfare provide that in addition to contributions paid during periods of employment credited contributions are awarded to insured persons on a weekly basis in respect of periods of incapacity for work or of unemployment. It follows that the aggregate number of contributions paid and credited in respect of an insured person cannot normally exceed 52 in any one year. However, in the case of a person whose employer deducts PRSI contributions from payments made to him during periods of incapacity, the total number of paid and credited contributions may legitimately exceed 52. A record of every insured person's contributions is maintained on a computerised central records system. A record showing an aggregate of contributions paid and credited in excess of 52 in any one year period is an indication that the insured person may have claimed unemployment benefit, unemployment assistance or disability benefit while still in employment.

Following a Government decision in June 1982 an interdepartmental working party was established to examine ways of reducing unwarranted recourse to the social welfare system. In its report made in July 1982 the working party recommended a number of measures to combat abuses of the system, one of which was that every unemployment benefit/unemployment assistance case in which an insured person's record showed an aggregate of paid and credited contributions exceeding 52 in any one year period should be fully checked by employment exchange staff. In order to implement the recommendations of the working party additional personnel were assigned to employment exchanges on a temporary basis from June 1983. However, a survey carried out by the Department in March 1984 indicated that little if any time was spent on investigation of cases where contributions exceeded 52 in any year and that, in some exchanges, staff assigned to anti-abuse work had apparently been diverted to other duties.

Details of insured persons' paid contributions are furnished to the Department by the Revenue Commissioners and are amalgamated with details of contributions credited in respect of periods of unemployment or incapacity. The first complete computerised updating of insured persons' contribution records on the basis of departmental data and data furnished by the Revenue Commissioners took place in December 1982 and related to contributions paid and credited in the contribution years 1980/81 and 1981/82. In the course of this updating a listing was produced of all unemployment benefit/unemployment assistance cases in which paid and credited contributions exceeded 52 in either of those years. This revealed approximately 26,000 such cases. It was decided to take a sample to establish the accuracy of the recorded information. Accordingly 54 of these cases with paid and credited contributions ranging from 62 to 114 were referred to 21 employment exchanges for investigation. Replies were received in respect of only 36 of the cases referred and in 17 of these there were indications that the number of contributions recorded had in fact been paid or credited and that these insured persons may have been working and claiming unemployment benefit or assistance concurrently. In 14 cases there was no longer a record available locally

and in 5 cases errors were identified in the number of contributions recorded. No further follow up action was apparently taken.

I have communicated with the Accounting Officer regarding the failure to investigate fully all cases of excess contributions. I have also sought information as to the total approximate number of cases currently on record where total contributions in any one year period exceed 52 and the steps now proposed to ensure the implementation of the measures as recommended in the report of the interdepartmental working party to combat abuses of the social welfare system.

Subhead G.—Old Age and Blind Pensions (Non-Contributory)

69. The procedures governing the issue of pension renewal books provide for a comprehensive review of contributory old age pension files to be carried out prior to the issue of renewal books to ensure that they are issued only to those persons currently entitled to receive them. However, a similar review is not carried out when issuing non-contributory pension renewal books. In the year under review 2 cases involving continuous overpayments of non-contributory pensions amounting to £5,302 and £4,543 were detected by the Department. In one case although entitlement to pension had been withdrawn on means grounds, pension renewal books continued to issue for a period of six years prior to discovery of the error. In the other case a pensioner who qualified for pension at a higher rate following a revision of means received 2 pension books, one at the higher rate and one at the previous rate, and continued to be issued 2 pension renewal books for a period of over five years until a review of the case was carried out on application for pension by his wife. I sought the Accounting Officer's observations on the apparent inadequacy of the procedures to prevent the incorrect issue of renewal books for some categories of pension.

Subhead K.—Miscellaneous Grants

70. Persons aged 66 and over who are in receipt of certain pensions, benefits or allowances including those in receipt of British or Northern Ireland retirement pensions qualify for free electricity allowance subject to the condition that they are registered consumers of electricity and are living alone or with certain classes of person such as a dependent wife or an invalided person. The allowance consists of relief from the normal standing charge on the ESB's domestic consumer tariff and up to 200 units of electricity free of charge each two months for half of the year and 300 units free of charge each two months for the other half of the year.

Entitlement to free electricity allowance also establishes entitlement to a free monochrome TV licence. Payments are made directly to the ESB and for the benefit of RTE as appropriate. Expenditure in 1983 on free electricity allowances was £16,785,808 in respect of 162,818 beneficiaries and £3,858,342 in respect of free TV licences.

Inspections by Social Welfare Officers in order to establish entitlement to the allowances ceased in August 1981 and recommenced in May 1983 and in the course of audit it was noted that in the period

May to December 1983 a total of 592 inspections were carried out. In 374 of these the qualifying conditions were found to be satisfied. In 76 of the remaining cases it was discovered that the claimants had died, up to two years previously in some cases, and in 102 cases the main reason for disqualification was failure to fulfil the living alone condition. Following the inspections the allowances were terminated. In 40 cases the reports were not to hand at the time of audit. I asked the Accounting Officer why no inspections were carried out between August 1981 and May 1983, whether, out of a total of 162,818 cases, 592 inspections in 1983 was considered adequate and whether it was proposed to increase the number of such inspections, particularly in the light of the high level of non-entitlement brought to light by the limited number of inspections carried out.

Furthermore, as departmental procedures require the pensions section of the Department to notify the free electricity allowance section of the deaths of pensioners I asked the Accounting Officer why this control procedure was, apparently, not being effectively implemented. I also requested information as to the total amount paid in respect of persons who were found not to be qualified under the scheme and whether any refunds had been sought.

71. The Committee on Pilot Schemes to Combat Poverty ceased to function on 31 December 1980 and reference was made in previous Reports to the failure of the Committee to furnish accounts for audit by me. Accounts for 1979 were furnished for audit in February 1984 but the accounts for 1980 are still outstanding.

Social Insurance

72. I have been informed that 164 cases were referred to the Chief State Solicitor for the 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 before the introduction of the PRSI system in 1979. I have also been informed that civil proceedings were completed during the year in 49 cases and that decrees in favour of the Minister for Social Welfare were obtained in all cases, the total amount of decrees being £26,578. A further 59 cases were disposed of when arrears totalling £40,089 were paid on issue of civil bills.

Overpayments of Social Insurance and Social Assistance

73. I have been furnished with the following information regarding overpayments of Social Insurance and Social Assistance.

Social Insurance

	£
Overpayments not disposed of at 1 January, 1983	4,613,143
Overpayments recorded for recovery in 1983	1,763,200
	<hr/>
	6,376,343

<i>Less</i>	£	£
Sums recovered in cash	145,057	
Sums withheld from current entitlements	407,239	552,296

Overpayments not disposed of at 31
December 1983 £5,824,047

64 individuals were prosecuted for irregularly obtaining or attempting to obtain benefits and convictions were obtained in 63 cases. Of the £1,763,200 recorded for recovery in 1983 the Department attributed £737,282 to fraud or attempted fraud by claimants.

Social Assistance

	£
Overpayments not disposed of at 1 January, 1983	2,132,522
Overpayments recorded for recovery in 1983	1,759,480
	<hr/> 3,892,002

<i>Less</i>	£	
Sums recovered in cash	283,646	
Sums withheld from current entitlements	294,063	
Amounts written of as irrecoverable	401,875	
Amounts charged to losses (Subhead S)	88,093	1,067,677

Overpayments not disposed of at 31 December, 1983 £2,824,325

23 individuals were prosecuted for irregularly obtaining or attempting to obtain assistance. Convictions were secured in all cases. Of the £1,759,480 recorded for recovery in 1983 the Department attributed £1,460,346 to fraud or suspected fraud by claimants.

Vote 48.—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)

74. The accounts of the Health Boards are audited by Local Government Auditors whose reports are made available to me. In his report dated 25 January 1983 on the audit of the accounts of the North-Eastern Health Board for the three years to 31 December 1979, the Local Government Auditor stated that full reliance could not be placed on the accounting systems and records of the Board to secure fully its assets and income and to control its expenditure during the period covered by his audit. He stated that

- (1) the control and recording of goods purchased for use in hospitals, clinics, etc. in the Board's administrative areas were not adequate for the volume and complexity of the items concerned. As a result he was unable to obtain satisfactory audit evidence of the proper receipt, issue and custody of stocks of such goods including medical supplies and equipment. The value of such items purchased in 1979 was £3.3 million.
- (2) due to the unsatisfactory nature of certain records and to the inadequacy of some supervisory controls relating to the raising of charges for patients' maintenance, treatment, etc., and defects noted in some procedures for recovery of such debts and other revenues, he was unable to satisfy himself fully in regard to those transactions. The amount involved in this area in 1979 was approximately £1 million.
- (3) due to the absence of proper asset registers covering land, building and permanent equipment, he was unable to satisfy himself that these assets were all properly secured.

The Board's expenditure in the three years totalled approximately £71 million and was financed to the extent of £54 million by grants from the vote. As control deficiencies such as those referred to by the Local Government Auditor can lead to an increase in the Board's grant requirements I asked the Accounting Officer what action was being taken by the Department of Health to ensure that such deficiencies are rectified.

He informed me that it had been established that considerable progress had since been made in improving control and that progress would be maintained. The Health Board had informed him that it was proposed to instal an integrated set of computer programmes covering payroll, personnel and general financial and accounting arrangements and that it expected that the control deficiencies referred to would be remedied with the advent of the new computer-based arrangements.

The Department accepted that the introduction of new computer-based financial systems should improve control in the areas in question and it proposed to keep in close touch with the situation to ensure that all the improvements required are effected as quickly as possible.

Vote 49.—Industry and Energy

Subhead L.—State Support for Mining Operations

75. Under the terms of an agreement dated 12 December 1975 between the Minister for Industry and Commerce and Bula Limited, the State acquired a 49 per cent shareholding in the company of which 25 per cent was given free of consideration and 24 per cent purchased. The purchase money, amounting to £9.54 million, was paid in three instalments in 1977, 1978 and 1979.

The charge to the subhead in the year under review includes

payments totalling £502,257 to three banking groups in respect of loan interest due to the banks by Bula Limited for the three month period ending 30 June 1983. The bank loans were secured by mortgages on the Bula orebody and by joint and several guarantees from the main private shareholders in respect of part of the borrowings. The payments from voted moneys were made under a Government approved arrangement whereby the banks undertook not to proceed against the company or against the guarantors for any further interest becoming due in the period up to 30 September 1983. This arrangement was made with a view to facilitating the continuance of discussions with a third party regarding the development of the orebody. The amounts due to the banks were placed on interest-bearing deposit with them pending a satisfactory outcome of the discussions but as this did not materialise by 30 September 1983 the full amount including deposit interest, was paid over to the banks under the terms of the arrangement.

A further £162,960 in respect of interest due to two of the banks for the period 15 September to 25 October 1982 was paid in February 1984 under the terms of an earlier Government decision. Payment of this amount had been deferred from 1983 mainly because of certain procedural problems.

The total amount issued from the vote viz. £665,217 has the status of a loan to the company ranking *pari passu* with any funds advanced to the company by the private shareholders.

Avoca Mines Limited (in receivership)

76. Reference was made in paragraph 76 of my previous Report to the issue of £2,825,000 to the receiver of Avoca Mines Limited in 1982 to enable him to meet the net estimated expenses of the receivership. £2,500,000 of this sum was issued on 30 December 1982 following confirmation from the receiver that he required £3 million immediately for early disbursement to creditors and the work-force and to cover ongoing costs.

The receiver is required to furnish accounts to the Department periodically.

It was noted from these accounts that the receiver had some £1.1 million on hand at the end of April 1983 and still had more than £0.6 million on hand early in 1984. As it appeared that, contrary to the established principles of Government accounting, funds in excess of immediate requirements had been issued in this case, I sought the observations of the Accounting Officer and I asked why funds could not have been released to the receiver as and when payments had to be made by him.

The Accounting Officer informed me that at the time the £2.5 million was paid to the receiver it was expected that payments up to that amount would be made by him within a short period and that graduated payments to him appeared inappropriate in the circumstances. However, the receiver had not disbursed the money as quickly as he had anticipated, the process of proving creditors was more protracted than had been expected and arranging for the return of

some goods to suppliers in lieu of making cash payments to them took a considerable length of time. In addition, it appeared that a large sum which was due for early payment to the Revenue Commissioners in respect of PAYE/PRSI could be offset by a VAT rebate and, pending clarification, the liability had not been discharged by the receiver. Furthermore, there were delays in placing contracts for fencing off certain parts of the mine property and for sealing the shafts and other openings.

Subhead W.1.—Shipbuilding Subsidy

77. In June 1980 the Government decided that Irish Shipping Limited (ISL) should place an order with Verolme Cork Dockyard Limited (VCD) for the construction of a 71,000 tonne bulk carrier, the cost to ISL to be restricted to £14.2 million (£7.1 million to be borrowed by the company on special terms from Shipping Finance Corporation Limited and £7.1 million to be provided by additional State equity). £14.2 million was the quoted cost of having the vessel constructed at a foreign shipyard. The difference between that amount and the actual cost was to be met from voted moneys. In December 1982 it was decided that the construction cost would be financed by means of a leasing arrangement whereby the vessel when built would be acquired by a subsidiary of a Japanese finance company for £27.8 million (the estimated final cost) and leased back for use by ISL. The lease provided for the payment, over a period of 15 years, of half-yearly instalments of YEN 614 million, approximately, (£2,084,000 in 1983) and for ownership of the bulk carrier to revert to ISL at the end of the lease period. The first instalment was paid in 1983 and was apportioned as follows:

£608,776 from ISL

£491,777 from Subhead T. Vote 41 (Transport)

£983,554 from Subhead W.1. Vote 49 (Industry and Energy)

I sought information regarding the basis of apportionment of the leasing costs between ISL and the two Departments.

The Accounting Officer has informed me that ISL's share of the instalments is related to a sum of £10,047,234, comprising £7.1 million, which the company would have borrowed and £1.42 million paid to the company as State equity under the arrangements originally envisaged, together with rolled up interest charges on those amounts and extras. Based on current exchange rates, projected payments under the terms of the lease up to 1998 will amount to some £71 million of which £14 million will be payable by ISL, £38 million payable from the Vote for Industry, Trade, Commerce and Tourism and £19 million from the Vote for Communications.

Because the cost of building the vessel at VCD was much greater than its market value, the lessor did not regard it as sufficient security for the funds provided and it was agreed that the State should guarantee the repayment of all moneys required to discharge the obligations arising under the lease. The Irish Shipping Limited Act, 1982 gave the Minister for Transport the power to provide such a guarantee.

In May 1983 the Government decided that VCD should be provided with such moneys as were shown to the satisfaction of the Department of Industry and Energy and the Department of Finance to be necessary to secure the delivery of this vessel and of an offshore patrol vessel for the Department of Defence (referred to in paragraph 47 of the 1980 Report). In accordance with that decision a further sum of £3,786,000 was paid from subhead W.1. in 1983 in respect of the bulk-carrier. Of this, £2,161,000 in respect of cost overruns was paid in accordance with the terms of the agreed financing arrangements and £1,625,000 was paid as a delivery incentive to the workers for the completion and delivery on time of this vessel.

The Accounting Officer has informed me that it is not yet possible to state the final cost of the bulk-carrier as it is still within the guarantee period and additional costs may arise but that the total certified cost to August 1984 was £32,257,359 including the delivery incentives.

Subhead EE—Provision for the purchase of the assets of Clondalkin Paper Mills

78. In June 1982 the Government authorised the Minister for Industry and Energy to enter into negotiations with the liquidator of Clondalkin Paper Mills Ltd (CPM) to purchase the assets of the company and in February 1983 the Government approved the purchase for a sum of £1.75 million. In November 1983 the IDA concluded an agreement with a third party to establish a paper conversion undertaking at CPM and to take an option on a paper-making project if the IDA considered this viable. The agreement stipulated that the Minister would give the third party a lease on an appropriate portion of the mill, together with existing conversion machinery, for a period of up to two years rent free and that the Minister would carry out necessary refurbishment at an estimated cost of £100,000. The IDA also agreed to provide certain financial assistance.

In addition to the purchase price of £1.75 million, expenditure totalling approximately £232,000 has been incurred on consultancy and management fees and on security, repairs and maintenance, insurance etc.

Subhead GG—National Film Studios of Ireland Limited—Provision to meet Closure Costs

79. Reference was made in previous Reports to the purchase of Ardmore Film Studios by Radio Telefís Éireann in 1973 on behalf of the State at a cost of some £450,000 and to the setting up of the National Film Studios of Ireland Limited (NFSI) to operate the studios as a going concern from 1 August 1975.

In the years 1975 to 1980 some £1,500,000 was paid to the company from voted moneys to meet its operating losses. In March 1982 the Government approved the proposals of the Minister for Industry and Energy for the closure of NFSI and the liquidation of the company as soon as practicable and for the provision of State funds to make good any shortfall which might arise between the company's liabilities

and the proceeds of the sale of its assets. A liquidator was appointed on 19 April 1982.

Pending the sale of the company's assets £2,819,796 was issued from the vote in 1983 in respect of closure costs of which £2,285,500 was applied to clear the company's indebtedness to the banks. The balance was used to meet liquidation fees and expenses as well as amounts due to ex-employees and creditors.

I understand that the assets have recently been sold.

Exchequer Extra Receipts

Royalties from the Kinsale Gas Field

80. The Petroleum and Other Minerals Development Act, 1960, vested in the Minister for Energy the rights to all petroleum deposits in the State. The Act gives the Minister powers to regulate petroleum exploration and development including the power to grant prospecting licences, exploration licences and petroleum leases under such terms as he thinks fit.

The Continental Shelf Act, 1968, vested in the Minister the rights of the State over the continental shelf for the purpose of exploring and exploiting its natural resources and provides for the designation by the Government of areas in which these rights are exercisable. This Act provides that the Petroleum and Other Minerals Development Act, 1960 shall apply to petroleum in the designated areas of the continental shelf as it applies to petroleum within the State.

In 1959 an agreement was concluded between the Minister, Ambassador Oil Corporation and Ambassador Irish Oil Company, later amended by supplemental agreements, granting certain rights for petroleum exploration and exploitation in the State. As a result of assignments, Marathon Petroleum Ireland Limited (Marathon) became the sole owner of the Ambassador Oil interest in 1966.

The agreement stipulates that royalties are payable by Marathon at the rate of $12\frac{1}{2}$ per cent of the fair market value at the wellhead of such oil, gas or other petroleum substances as may be produced. Where the product is not sold at the wellhead a deduction for the cost of making it saleable and transporting it to the sale point is allowable in computing royalties. The agreement also provides that if, for any accounting period up to 1983, the total of taxes and royalties paid exceeds 30 per cent of Marathon's net income the Minister will remit the excess of the total paid over 30 per cent or the amount of taxes paid whichever is the lesser. This limit was increased to 40 per cent from 1984.

The Kinsale gas deposit came into production in 1978. As Kinsale gas is not sold at the wellhead but is delivered onshore to Bord Gáis Éireann at Inch Co. Cork, Marathon's transportation costs are allowed as a deduction in arriving at the amount of royalties due but the precise method of establishing the basis for calculating the deduction to be allowed was not agreed between the Department of Industry and Energy and Marathon until August 1982. Under the method agreed the first royalty payment made covered the period from commencement of production in 1978 to 31 March 1982. Thereafter

royalty payments were to be made in six-monthly instalments on specified dates. In 1982 the total sum received was £3.3 million which included arrears from 1978 and was appropriated in aid of the vote. A further sum of £5.4 million was received in 1983 and brought to account as an exchequer extra receipt.

North/South Gas Pipeline

81. Under the terms of a Memorandum of Understanding between the Government of the United Kingdom and the Irish Government signed on 10 October 1983 a capital contribution of £5 million sterling was paid to the Department of Industry and Energy towards the cost of providing a pipeline to carry natural gas from Dublin to a point of delivery at the border. The Irish pound equivalent of this amount viz. £6,294,851 was paid into the Exchequer. The Memorandum provides that, in the event of the two Governments deciding that the project will not be proceeded with, the capital contribution will be refunded subject to the retention of 50 per cent of the expenditure incurred or irrevocably committed in respect of the project prior to such decision.

Tara Mines Ltd.

82. Under the terms of an agreement dated 19 September 1975 the Minister for Industry and Energy granted a State mining lease for a period of 25 years to Tara Mines Ltd. over an area of 388 acres in return for the transfer to him of 25 per cent of the equity share capital of the company thus obtaining 333,334 Ordinary Shares of £1 each out of the company's total issued share capital of £1,333,336. In addition, the rights relating to approximately 22 per cent of loans made to the company by existing shareholders were assigned to the Minister. The agreement also provided that, in the event of any change in the capital structure of the company, it would issue to the Minister without further consideration such shares as would ensure that his percentage holding of the issued equity share capital would not be less than 25 per cent at any time. Furthermore, any change in the capital structure of the company required the consent of the Minister.

In March 1982, following strong representations from the company regarding its pressing financial needs and an appraisal of its financial position by consultants engaged by the Department, an additional agreement was drawn up. In the light of the stated financial position of the company it was considered that, while this agreement involved some concessions on the part of the State, these were essential in order to attract additional capital and to avoid the appointment of a receiver/liquidator. The main features of the new Agreement were:—

1. Tara Mines Ltd. was to be allowed to issue up to twenty million cumulative redeemable participating £1 Preference Shares with a fixed cumulative dividend of 11 per cent per annum together with one-tenth of the dividend paid on each Ordinary Share, subject to the State not participating in the issue and to no Preference Shares being subscribed for or allotted after 31 December 1984 without the consent of the Minister.

2. Redemption of the Preference Shares would take place not earlier than 15 years and not later than 18 years from the date of issue, or such longer period as the Minister might approve.
3. The term of the Mining Lease granted by the Minister in 1975 to be extended from 25 to 35 years provided not less than £8 million was received by the company prior to 31 December 1984 in respect of the issue of the Preference Shares.
4. The lease acreage to be increased by some 3,800 acres on which the company had a qualified option under the original lease and by a further area of 172 acres without the company being required to comply with the conditions governing the option.
5. All interest accruing on shareholders' loans including those assigned to the Minister up to the date of issue of the Preference Shares and any further interest from that date to the date the Preference Shares are redeemed in full to be waived.
6. Fees due to the private shareholders on foot of guarantees given by them in respect of the company's borrowings to be waived.

Since the negotiation of the additional agreement there has been a significant upturn in the Company's profitability and it appears that the additional capital intended to be raised by the issue of the Preference Shares was not required as only £12,500 was subscribed by the Canadian parent company in June 1982 in respect of 1,250,000 £1 shares, representing 1p per share paid up. The remaining 99p per share is supported by a promissory note.

Interest accruing to the Minister on the shareholders' loans assigned to him up to the date of issue of the Preference Shares exceeded Canadian \$3 million.

I understand that in the light of the increased profitability of the company the Department is reconsidering the implications of the agreement, particularly in regard to the effect which the issue of additional preference shares at the option of the company may have on the State's interest.

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

31st August, 1984.

APPROPRIATION ACCOUNTS, 1983

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 ...	£ 159,000	£ —	£ 159,000	£ 150,471	£ —	£ 150,471	£ 8,529	£ —	£ —	£ —	£ 8,529	£ —	£ —	1
2	HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY ...	10,361,500	12,500	10,349,000	10,251,965	12,920	10,239,045	109,535	—	420	—	109,955	200	76	2
3	DEPARTMENT OF THE TAOISEACH ...	4,410,530	63,500	4,347,030	4,325,290	82,337	4,242,953	85,240	—	18,837	—	104,077	—	—	3
4	CENTRAL STATISTICS OFFICE ...	6,104,000	180,000	5,924,000	6,047,128	201,830	5,845,298	56,872	—	21,830	—	78,702	—	—	4
5	AN CHOMHAIRLE EALAÍON ...	4,594,000	—	4,594,000	4,594,000	—	4,594,000	—	—	—	—	—	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE ...	16,176,010	92,000	16,084,010	13,348,696	119,245	13,229,451	2,827,314	—	27,245	—	2,854,559	—	—	6
7	COMPTROLLER AND AUDITOR GENERAL ...	1,058,000	189,000	869,000	1,052,486	192,386	860,100	5,514	—	3,386	—	8,900	—	—	7
8	OFFICE OF THE REVENUE COMMISSIONERS ...	88,964,800	9,623,000	79,341,800	88,767,781	9,950,462	78,817,319	197,019	—	327,462	—	524,481	—	—	8
9	PUBLIC WORKS AND BUILDINGS ...	113,226,000	15,500,000	97,726,000	108,146,757	16,927,150	91,219,607	5,079,243	—	1,427,150	—	6,506,393	—	144,389	9
10	STATE LABORATORY ...	1,622,000	24,000	1,598,000	1,609,907	22,332	1,587,575	12,093	—	—	1,668	10,425	—	—	10
11	SECRET SERVICE ...	170,000	—	170,000	52,412	—	52,412	117,588	—	—	—	117,588	—	—	11
12	OFFICE OF THE ATTORNEY GENERAL ...	3,223,000	45,000	3,178,000	3,163,299	93,593	3,069,706	59,701	—	48,593	—	108,294	—	—	12
13	OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS ...	1,091,000	10,000	1,081,000	1,080,840	10,789	1,070,051	10,160	—	789	—	10,949	—	—	13
14	MISCELLANEOUS EXPENSES ...	373,655	—	373,655	307,751	—	307,751	65,904	—	—	—	65,904	—	407,243	14
15	STATIONERY OFFICE ...	10,709,000	1,345,000	9,364,000	10,700,433	1,365,908	9,334,525	8,567	—	20,908	—	29,475	—	—	15
16	VALUATION AND ORDNANCE SURVEY ...	7,093,050	939,050	6,154,000	7,016,380	956,402	6,059,978	76,670	—	17,352	—	94,022	—	—	16
17	RATES ON GOVERNMENT PROPERTY ...	11,724,000	2,555,000	9,169,000	11,588,275	2,572,760	9,015,515	135,725	—	17,760	—	153,485	—	—	17
18	OFFICE OF THE MINISTER FOR THE PUBLIC SERVICE ...	8,007,000	1,356,000	6,651,000	7,961,238	1,370,101	6,591,137	45,762	—	14,101	—	59,863	—	—	18
19	CIVIL SERVICE COMMISSION ...	2,747,000	1,740,000	1,007,000	2,479,118	1,588,971	890,147	267,882	—	—	151,029	116,853	—	—	19
20	SUPERANNUATION AND RETIRED ALLOWANCES ...	42,211,000	6,121,000	36,090,000	40,709,566	6,589,165	34,120,401	1,501,434	—	468,165	—	1,969,599	—	—	20
21	OFFICE OF THE MINISTER FOR JUSTICE ...	14,653,000	303,000	14,350,000	14,465,000	304,502	14,160,498	188,000	—	1,502	—	189,502	34,600	36,037	21
22	GARDA SÍOCHÁNA ...	207,801,000	2,391,000	205,410,000	207,014,423	2,763,210	204,251,213	786,577	—	372,210	—	1,158,787	—	—	22
23	PRISONS ...	44,261,000	528,000	43,733,000	42,494,461	523,620	41,970,841	1,766,539	—	—	4,380	1,762,159	—	—	23
24	COURTS ...	8,319,000	640,000	7,679,000	8,181,656	529,932	7,651,724	137,344	—	—	110,068	27,276	27,000	193,265	24
25	LAND REGISTRY AND REGISTRY OF DEEDS ...	5,293,000	—	5,293,000	5,232,808	—	5,232,808	60,192	—	—	—	60,192	†6,000,000	‡5,415,426	25
26	CHARITABLE DONATIONS AND BEQUESTS ...	109,110	110	109,000	104,750	110	104,640	4,360	—	—	—	4,360	—	—	26
27	ENVIRONMENT ...	635,824,040	29,815,030	606,009,010	627,277,781	29,862,501	597,415,280	8,546,259	—	47,471	—	8,593,730	—	600,000	27
28	OFFICE OF THE MINISTER FOR EDUCATION ...	60,675,210	364,200	60,311,010	60,115,324	383,407	59,731,917	559,886	—	19,207	—	579,093	—	—	28
29	PRIMARY EDUCATION ...	321,188,000	2,314,000	318,874,000	318,681,342	2,917,519	315,763,823	2,506,658	—	603,519	—	3,110,177	—	—	29
30	POST-PRIMARY EDUCATION ...	410,083,000	15,724,000	394,359,000	399,356,110	17,114,397	382,241,713	10,726,890	—	1,390,397	—	12,117,287	—	—	30
31	RESIDENTIAL HOMES AND SPECIAL SCHOOLS ...	3,897,010	32,010	3,865,000	3,661,412	23,107	3,638,305	235,598	—	—	8,903	226,695	—	—	31
32	HIGHER EDUCATION ...	94,167,010	10	94,167,000	94,037,451	30	94,037,421	129,559	—	20	—	129,579	—	—	32
33	NATIONAL GALLERY ...	633,250	250	633,000	622,427	482	621,945	10,823	—	232	—	11,055	—	—	33
34	FISHERIES ...	19,479,270	727,270	18,752,000	17,731,931	1,824,446	15,907,485	1,747,339	—	1,097,176	—	2,844,515	—	16,913	34
35	FORESTRY ...	47,543,000	8,873,000	38,670,000	45,955,678	10,474,749	35,480,929	1,587,322	—	1,601,749	—	3,189,071	—	—	35
36	ROINN NA GAELTACHTA ...	14,131,000	16,000	14,115,000	13,522,465	8,747	13,513,718	608,535	—	—	7,253	601,282	—	3,900	36
37	AGRICULTURE ...	341,635,070	95,871,060	245,764,010	336,134,970	95,459,054	240,675,916	5,500,100	—	—	412,006	5,088,094	—	3,829	37
38	LANDS ...	16,241,000	2,157,000	14,084,000	15,666,108	2,389,585	13,276,523	574,892	—	232,585	—	807,477	—	—	38
39	LABOUR ...	113,729,010	3,484,000	110,245,010	109,975,552	4,684,554	105,290,998	3,753,458	—	1,200,554	—	4,954,012	—	—	39
40	TRADE, COMMERCE AND TOURISM ...	93,210,020	3,452,020	89,758,000	91,073,005	3,392,985	87,680,020	2,137,015	—	—	59,035	2,077,980	—	—	40
41	TRANSPORT ...	122,185,530	16,180,510	106,005,020	120,028,329	21,579,744	98,448,585	2,157,201	—	5,399,234	—	7,556,435	—	308,710	41
42	POSTS AND TELEGRAPHS ...	642,093,000	262,613,000	379,480,000	615,905,444	236,590,534	379,314,910	26,187,556	—	—	26,022,466	165,090	32,975,000	31,120,994	42
43	DEFENCE ...	222,438,000	21,800,000	200,638,000	219,769,273	23,280,076	196,489,197	2,668,727	—	1,480,076	—	4,148,803	—	—	43
44	ARMY PENSIONS ...	35,409,060	907,060	34,502,000	33,746,066	1,076,692	32,669,374	1,662,994	—	169,632	—	1,832,626	—	272,536	44
45	FOREIGN AFFAIRS ...	18,972,000	4,650,000	14,322,000	17,896,411	3,784,155	14,112,256	1,075,589	—	—	865,845	209,744	—	11,860	45
46	INTERNATIONAL CO-OPERATION ...	18,145,000	—	18,145,000	17,274,689	—	17,274,689	870,311	—	—	—	870,311	—	14,247	46
47	SOCIAL WELFARE... ..	1,131,701,000	34,875,000	1,096,826,000	1,128,001,537	34,921,419	1,093,080,118	3,699,463	—	46,419	—	3,745,882	—	—	47
48	HEALTH ...	1,062,102,000	83,500,000	978,602,000	1,057,073,756	91,845,318	965,228,438	5,028,244	—	8,345,318	—	13,373,562	—	—	48
49	INDUSTRY AND ENERGY ...	216,477,020	3,112,000	213,365,020	207,258,969	2,416,820	204,842,149	9,218,051	—	—	695,180	8,522,871	4,275,000	12,110,389	49
50	INCREASES IN REMUNERATION AND PENSIONS ...	60,000,000	—	60,000,000	45,836,000	—	45,836,000	14,164,000	—	—	—	14,164,000	—	—	50
TOTAL£		6,316,419,155	634,124,580	5,682,294,575	6,197,448,921	630,208,046	5,567,240,875	118,970,234	—	24,421,299	28,337,833		43,311,800	50,659,814	

†Land Registry Fees (stamps and cash).

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

TOTAL AMOUNT TO BE SURRENDERED £ 115,053,700

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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	£ 116,000	£ 116,352	—	£ 352
B.—Travelling and Incidental Expenses	27,000	13,819	13,181	—
C.—Post Office Services...	16,000	20,300	—	4,300
TOTAL	£ 159,000	150,471	13,181	4,652

Surplus to be surrendered £8,529

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—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. 50).
- B.—The saving arose as some accounts in respect of the President's State visit to Japan did not mature for payment within the year.
- C.—Expenditure on postal and telephone services was higher than anticipated.

EXTRA REMUNERATION

Five officers received extra remuneration.

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
5 Aibreán, 1984.

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 2

HOUSES OF THE OIREACHTAS AND THE
EUROPEAN ASSEMBLY

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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 Comhaltaí	2,315,000	2,456,838	—	141,838
B.1.—Payment in respect of secretarial assistance for Comhaltaí who are not office-holders	1,152,200	1,065,248	86,952	—
B.2.—Travelling Expenses of Comhaltaí	546,990	509,217	37,773	—
SEANAD ÉIREANN				
C.—Salaries of holders of certain Appointed Offices and Allowances of Seanadóirí	467,350	492,970	—	25,620
D.1.—Payment in respect of secretarial assistance for Seanadóirí who are not office-holders	82,000	75,610	6,390	—
D.2.—Travelling Expenses of Seanadóirí	170,000	193,125	—	23,125
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas	1,980,000	1,824,643	155,357	—
F.1.—Post Office Services Original £1,385,000 Supplementary 383,000	1,768,000	1,765,807	2,193	—
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas	68,000	84,980	—	16,980
F.3.—Office Machinery and other Office Supplies	80,000	114,178	—	34,178
F.4.—Expenses of Delegates to the Council of Europe	44,500	68,853	—	24,353
G.—Cumann Parlaiminteach na hÉireann — Inter-Parliamentary Activities (Grant-in-Aid)	46,000	46,000	—	—

Vote 2

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Expenses of the Restaurant (Grant-in-Aid)				
<i>Original</i> £200,000				
<i>Supplementary</i> 429,000				
	629,000	629,000	—	—
I.—Allowances to or in respect of certain Former Members of the Houses of the Oireachtas	16,250	9,155	7,095	—
J.—Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid) ...	708,200	708,200	—	—
K.—Pension Scheme for Secretarial Assistants	11,000	—	11,000	—
L.—Witnesses' Expenses	10	—	10	—
M.—Consultancy Services for Joint Committee on State Sponsored Bodies	70,000	—	70,000	—
EUROPEAN ASSEMBLY				
N.—Allowances to the Irish Representatives in the Assembly of the European Communities	207,000	208,141	—	1,141
GROSS TOTAL				
<i>Original</i> £9,549,500				
<i>Supplementary</i> 812,000				
	£ 10,361,500	10,251,965	376,770	267,235
			Surplus of Gross Estimate over Expenditure £109,535	
	Estimated	Realised	Surplus of Appropriations in Aid realised £420	
O.—Appropriations in Aid	12,500	12,920		
NET TOTAL			Total Surplus to be surrendered £109,955	
<i>Original</i> £9,537,000				
<i>Supplementary</i> 812,000				
	£ 10,349,000	10,239,045		

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Receipts from sales of souvenir postcards of Leinster House	£ 76
--	------

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The excess was due to the increase granted in Members' allowances which were not provided for in the Estimate.
- B.1.—The saving arose because of a delay in filling vacancies. In addition to the amount expended under this subhead, a sum of £41,500 was received from the Vote for Increases in Remuneration and Pensions (No. 50).

Vote 2

- B.2.—The saving arose because travelling by Members was less than anticipated.
- C.—The excess was due to the increase granted in Members' allowances which were not provided for in the Estimate.
- D.1.—The saving arose because of a delay in filling vacancies. In addition to the amount expended under this subhead, a sum of £1,900 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- D.2.—The excess was due to travel by Members being greater than expected.
- E.—The saving arose because of (a) unfilled vacancies and (b) the provision of staff for new Committees was not required, as such staff were re-deployed from other Departments without repayment. In addition to the amount expended under this subhead, a sum of £52,700 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- F.2.—The excess was due to the cost of advertising for new Committees not provided for in the Estimate.
- F.3.—The excess was due to the provision of equipment for new Committees, the extra cost of supplies and the maintenance of office equipment for Political Parties.
- F.4.—The excess was due to an increase in the number of meetings held and to the cost of air fares and hotel charges being higher than expected.
- I.—It is difficult to estimate accurately expenditure under this subhead.
- K.—This provision was not required.
- L.—The amount granted was a token provision only.
- M.—This provision was not required.

EXTRA REMUNERATION

Payment of £493 and £534 was made by the Department of the Taoiseach to two officers for work performed in connection with the New Ireland Forum.

Four officers received sums ranging from £404 to £607 for higher duties.

Twenty-nine officers received *ex-gratia* payments ranging from £414 to £1,672 for extra attendance.

Thirty-eight officers received overtime payments ranging from £405 to £4,251. Overtime was paid to one hundred and nineteen officers in all at a total cost of £57,724.

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

NOTES

An *ex-gratia* payment of £85 was made to an officer in respect of a bicycle which was stolen while on official duties (E.109/41/41).

An *ex-gratia* payment of £40 was made to an officer in respect of a refund of medical expenses (E.109/83/67).

E. RAYEL,
Accounting Officer.

HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY,
30th April, 1984.

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.

DEPARTMENT OF THE TAOISEACH

Vote 3

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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	1,684,000	1,652,204	31,796	—
A.2.—Consultancy Services	10	5,842	—	5,832
B.1.—Travelling and Incidental Expenses	123,790	131,511	—	7,721
B.2.—Office Machinery and other Office Supplies	40,000	63,751	—	23,751
C.—Post Office Services				
<i>Original</i> £155,000				
<i>Supplementary</i> 95,000				
	250,000	232,590	17,410	—
D.—Information and Public Relations Services	10,000	10,450	—	450
E.—National Economic and Social Council (Grant-in-Aid)	314,000	280,000	34,000	—
*F.—National Board for Science and Technology (Grant-in-Aid)	880,000	880,000	—	—
*G.—International Organisations ...	298,700	298,749	—	49
H.—National Concert Hall (Grant-in-Aid)	170,000	170,000	—	—
I.—Sectoral Development Committee				
<i>Original</i> £200,000				
<i>Less Supplementary</i> 149,990				
	50,010	31,941	18,069	—
J.—Irish Theatre Company (Grant-in-Aid)				
<i>Original</i> £125,000				
<i>Supplementary</i> 10				
<i>Do.</i> 40,000				
	165,010	165,000	10	—
K.—Women's Affairs				
<i>Original</i> £110,000				
<i>Supplementary</i> 10				
	110,010	109,139	871	—
M.—New Ireland Forum				
<i>Original</i> Nil				
<i>Supplementary</i> £165,000				
	165,000	173,025	—	8,025

Vote 3

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
N.—National Planning Board	£	£	£	£
Original Nil				
Supplementary £150,000	150,000	121,088	28,912	—
GROSS TOTAL				
Original £4,110,500				
Supplementary 20				
Do. 165,010				
Do. 135,000	4,410,530	4,325,290	131,068	45,828
			Surplus of Gross Estimate over Expenditure £85,240	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £18,837	
L.—Appropriations in Aid	63,500	82,337		
NET TOTAL			Total Surplus to be surrendered £104,077	
Original £4,047,000				
Supplementary 20				
Do. 165,010				
Do. 135,000	4,347,030	4,242,953		

*From 15 March, 1983, responsibility for these services was transferred to Vote 49, in which expenditure from that date has been accounted for. Also, subheads A, B and C include expenditure in respect of the administration of the National Board for Science and Technology (subhead F).

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £48,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- A.2.—The excess arose from the commissioning of an attitudinal survey on economic and social issues.
- B.1.—The excess arose from increased travel and subsistence costs.
- B.2.—The excess was due to increased servicing costs and the provision and replacement of office equipment.
- C.—The saving was due to difficulties in processing accounts for final payment.
- E.—The saving was due to a reduction in the anticipated cost of a major consultancy study and also a reduction in anticipated office and printing costs.
- I.—The saving was due to expenditure being met from the Employment Guarantee Fund.
- N.—Expenditure was less than anticipated.

Vote 3

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recoupment of certain travelling expenses and subsistence allowances	8,000	8,115
2. Recoupment of salaries, etc., of officers on secondment	55,500	74,222
	<u>£63,500</u>	<u>£82,337</u>

1. EEC refunds were greater than expected.
2. Recoupment of salaries for 1982, of staff on loan to the National Board for Science and Technology was not received until 1983.

EXTRA REMUNERATION

Six officers received allowances ranging from £451 to £3,541 for the performance of higher and special duties.

Thirty officers received sums ranging from £414 to £4,064 in respect of overtime. Overtime was paid to seventy-six officers in all at a total cost of £42,671.

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

NOTES

In addition to the grant-in-aid issued from the Vote, an extra amount of £5,000 was issued to the National Concert Hall from the Vote for Increases in Remuneration and Pensions (No. 50).

The Account includes a sum of £1,510 for the purchase of gifts for presentation by the Taoiseach and a Minister of State and also a sum of £14,008 in respect of an officer on secondment to the Leader of the Opposition without repayment. It does not include expenditure of £29,563 in respect of an officer on loan without repayment from an outside body.

An amount of £11 was written off as irrecoverable in respect of a double payment (S.109/2/74).

DEPARTMENT OF THE TAOISEACH,
15th May, 1984.

P. Ó hUIGÍN,
Accounting Officer.

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

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

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

	£
Balance on 1st January, 1983	387
Receipts from the Employment Guarantee Fund	73,700
	<u>74,087</u>
Payments on behalf of Sectoral Development Committee	72,812
Balance on 31st December, 1983	<u>£1,275</u>

DEPARTMENT OF THE TAOISEACH,
25th April, 1984.

P. Ó hUIGÍN,
Accounting Officer.

Vote 4

CENTRAL STATISTICS OFFICE

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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	£ 4,372,000	£ 4,405,000	—	£ 33,000
B.1.—Travelling and Incidental Expenses	193,000	172,673	20,327	—
B.2.—Office Machinery and other Office Supplies	188,000	157,826	30,174	—
C.—Post Office Services... ..	396,000	409,386	—	13,386
D.—Collection of Statistics	955,000	902,243	52,757	—
GROSS TOTAL	£ 6,104,000	6,047,128	103,258	46,386
			Surplus of Gross Estimate over Expenditure £56,872	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £21,830	
E.—Appropriations in Aid	180,000	201,830		
NET TOTAL	£ 5,924,000	5,845,298	Total Surplus to be surrendered £78,702	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £45,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- B.1.—Expenditure on transport and cleaning costs and staff training was lower than anticipated.
- B.2.—Saving was due to a delay in the expansion of computer facilities and photocopying costs being lower than expected.
- D.—Expenditure on the 1983 Labour Force Survey was less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. European Economic Community receipts	165,000	176,244
2. Miscellaneous	15,000	25,586
	£180,000	£201,830

1. Payments in respect of EEC contracts were higher than expected.
2. Receipts were higher than expected and included the unforeseen recoupment of the salary of an officer on loan.

EXTRA REMUNERATION

Two officers received allowances of £681 and £838 respectively for duties as delegates at meetings abroad.

Fourteen officers received allowances ranging from £412 to £1,353 for special and higher duties.

Fifteen officers received sums varying from £431 to £1,308 for performance of overtime. The total expenditure on overtime was £26,455. The total number of officers who earned overtime was one hundred and sixty-three.

Two hundred and fifty officers received a total of £4,998 for task work. Sixty-seven of these officers also received overtime.

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

NOTE

This Account includes expenditure of £4,070 in respect of one officer on loan, without repayment, to another Department.

THOMAS P. LINEHAN,
Accounting Officer.

CENTRAL STATISTICS OFFICE,
16 Aibreán, 1984.

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

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

Vote 5

AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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) £	4,594,000	4,594,000	—	—

NOTE

In addition to the grant issued from the Vote, an extra amount of £360,000 was issued to An Chomhairle Ealaíon from the Vote for Increases in Remuneration and Pensions (No. 50).

P. Ó hUIGÍN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH
6 Aibreán, 1984.

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

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

OFFICE OF THE MINISTER FOR FINANCE

Vote 6

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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	5,110,000	5,157,767	—	47,767
A.2.—Consultancy Services	33,000	27,000	6,000	—
B.1.—Travelling and Incidental Expenses	325,000	392,044	—	67,044
B.2.—Office Machinery and other Office Supplies	219,000	218,044	956	—
C.—Post Office Services				
<i>Original</i> £3,845,000				
<i>Less Supplementary</i> 499,990				
	3,345,010	711,902	2,633,108	—
D.—Management of Government Stocks	2,457,000	2,451,068	5,932	—
E.—Economic and Social Research Institute (Grant-in-Aid)	1,050,000	1,050,000	—	—
F.—National Savings Committee ...	99,000	154,332	—	55,332
G.—Grants for County Development Work	315,000	316,421	—	1,421
H.1.—Payment to Western Development Fund (Grant-in-Aid)	600,000	572,000	28,000	—
H.2.—Management Expenses of Loans Advanced from Western Development Fund	4,000	3,690	310	—
I.—Commission on Taxation	119,000	94,428	24,572	—
J.—Payment to Special Border Areas Programme Fund (Grant-in-Aid)	2,000,000	1,700,000	300,000	—
L.—Repayment of Advances:				
<i>Original</i> Nil				
<i>Supplementary</i> £500,000	500,000	500,000	—	—
GROSS TOTAL				
<i>Original</i> £16,176,000				
<i>Supplementary</i> 10				
£	16,176,010	13,348,696	2,998,878	171,564
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £2,827,314	
Deduct—			Surplus of Appropriations in Aid realised £27,245	
K.—Appropriations in Aid	92,000	119,245		
NET TOTAL			Total Surplus to be surrendered £2,854,559	
<i>Original</i> £16,084,000				
<i>Supplementary</i> 10				
£	16,084,010	13,229,451		

Vote 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The saving arose mainly because consultancy services for which provision had been made did not take place.
- B.1.—The excess was caused by underestimation of the costs of publications and foreign travel (other than EEC travel).
- C.—The savings arose because of a credit of approximately three million pounds received from the Department of Posts and Telegraphs in respect of expenses overcharged in previous years for the management of Savings Certificates and Investment Bonds.
- F.—The excess was due mainly to underestimation of salary and other staff costs.
- H.2.—The small saving arose mainly because of rounding off to the nearest thousand pounds when the estimate was prepared.
- I.—The saving arose mainly because of the non-recoupment during the year of the salary of an officer on loan to the Commission.
- J.—Following re-appraisal of expenditure in July, 1983 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	40,000	52,920
2. Recoupment of certain travelling expenses and subsistence allowances from the EEC, etc.	52,000	65,845
3. Miscellaneous	—	480
	<u>£92,000</u>	<u>£119,245</u>

1. The surplus arose mainly because recoupment of salaries in respect of three officers on loan was not provided for in the estimate.
2. Receipts were greater than anticipated.

EXTRA REMUNERATION

Eight officers received allowances ranging from £454 to £1,704 in respect of duties as delegates at meetings abroad.

Nine officers received sums varying from £539 to £1,940 for performance of higher duties and one officer received £1,183 for performance of additional duties.

Four officers received sums ranging from £440 to £690 in respect of disturbance allowances.

One officer received a gratuity of £1,100 for extra attendance.

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

One hundred and seventy-seven officers in all received sums in respect of overtime.

Fifty-four of these received sums varying from £401 to £4,954.

The total amount paid in respect of overtime was £84,547.

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

NOTES

In addition to the grant-in-aid issued from the Vote, an extra amount of £10,000 was issued to the Economic and Social Research Institute from the Vote for Increases in Remuneration and Pensions (No. 50).

A sum of £13,487 was charged to subhead A.1 in respect of the salary of the Secretary of the Savings Committee. *Ex-gratia* payments totalling £939 were made to five officers in respect of damage or loss to personal property in the course of official duties.

An *ex-gratia* payment of £25 was made to a pensioner to compensate for interest lost due to a delay in payment of pension (P.M.G. A6398).

An overpayment of £118 to a former employee was written off.

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, 1983.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1983
National Savings Committee	1955-56	£ 1,038,302
Commission on Taxation	1980	328,319

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,

30th April, 1984.

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-Reachtaire Cuntas agus Ciste.

SPECIAL BORDER AREAS PROGRAMME FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1983.

Receipts:—	£	£
Balance at 1st January, 1983:		
Cash with Paymaster General	2,455,768	
Cash on hands in Departments	270,351	2,726,119
		<hr/>
Grant-in-Aid (Subhead J)		1,700,000
		<hr/>
		4,426,119
Payments:—		
Projects administered by Departments		3,525,521
Balance at 31st December, 1983:		
Cash on hands in Departments	200,164	
Cash with Paymaster General	725,463	
Less Outstanding Orders	25,029	900,598
	<hr/>	<hr/>
		£4,426,119

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th April, 1984.

Vote 6

SPECIAL BORDER AREAS PROGRAMME FUND

SCHEDULE OF PAYMENTS

Department	Balance at 1st January, 1983	Advanced to Departments	Grantee/Project	Payments by Departments	Balance at 31st December, 1983
	£	£		£	£
O.P.W.	87,221	750,000	Glenveagh National Park Churchill Gallery	688,023 131,750	17,448
Industry and Energy	15,104	175,029	IDA	190,133	—
Trade, Commerce and Tourism	—	777,000 200,000	Bord Fáilte Córas Tráchtála	777,000 200,000	—
Roinn na Gaeltachta	886	79,114	Údarás na Gaeltachta Burtonport/Arran- more Harbour Improvement Accommodation grants	80,000 158,940 48,325	— 217 —
Transport	—	93,305	CIE-Derry/Lough Swilly Railway Company	93,305	—
Environment	120,992	960,000	Road Improvements Amenities	927,324	153,668
Fisheries and Forestry	—	150,000	ESB-Ballyshannon Salmon Hatchery Killykeen Forest Park Chalet Complex	150,000 80,721	— 28,831
Total	£270,351	£3,455,334		£3,525,521	£200,164

WESTERN DEVELOPMENT FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER 1983

Receipts		Payments	
	£		£
Balance at 1st January, 1983	... 18,842	Grants (see schedule)	... 419,455
Grant-in-Aid (Subhead H.1.)	... 572,000	Balance at 31st December, 1983	171,387
	£590,842		£590,842

NOTES

1. In addition to the above, a sum of £104,544 which was received from the Employment Guarantee Fund was expended in 1983.
2. Three companies in respect of which repayable advances of £70,937 were outstanding at 31st December, 1983 are in receivership or liquidation.

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th April, 1984.

Vote 6

GRANTS

	£
G. Whelan & Sons, Cootehill, Cavan	6,650
Iveragh Co-operative Society Ltd., Caherciveen, Co. Kerry	17,987
Sherkin Island Outdoor Pursuits Centre, Co. Cork	27,998
Killala Community Enterprises Ltd., Co. Mayo	10,824
Connemara West Ltd., Co. Galway	12,500
Silverhill Duckling Ltd., Emyvale, Co. Monaghan	22,162
North Western Cattle Breeding Society Ltd., Sligo	32,675
Comhar Conradh na Boirne, Co. Clare	6,250
	<hr/>
TOTAL	137,046
Miscellaneous small grants (under £5,000)	282,409
	<hr/>
Total payments from Fund	£419,455

REPAYABLE ADVANCES OUTSTANDING AT 31ST DECEMBER, 1983

	£
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	36,844
Porcelain Products Limited, Drumcollogher, Co. Limerick	2,088
	<hr/>
	£81,525

Vote 7

COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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	983,000	981,504	1,496	—
B.—Travelling and Incidental Expenses	67,000	65,242	1,758	—
C.—Post Office Services... ..	8,000	5,740	2,260	—
GROSS TOTAL	£ 1,058,000	1,052,486	5,514	—
			Surplus of Gross Estimate over Expenditure £5,514	
<i>Deduct—</i>	Estimated	Realised	Surplus of Appropriations in Aid realised	
D.—Appropriations in Aid	189,000	192,386	£3,386	
			Total Surplus to be surrendered £8,900	
NET TOTAL	£ 869,000	860,100		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £38,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- C.—The saving was due to a credit received in 1983 in respect of 1982 postage charges and to telephone services being less than anticipated.

APPROPRIATIONS IN AID

The surplus was due to audit fees provided for in the previous year being received in 1983 offset by 1983 fees not received.

P. GRAHAM,
Accounting Officer.

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL,
21st March, 1984.

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, 1983, 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	64,020,000	63,687,789	332,211	—
A.2.—Consultancy Services	1,000	—	1,000	—
B.1.—Travelling and Incidental Expenses	3,133,450	3,328,048	—	194,598
B.2.—Office Machinery and other Office Supplies	3,697,880	3,564,859	133,021	—
C.—Post Office Services				
<i>Original</i> £11,172,810				
<i>Supplementary</i> 4,954,800				
	16,127,610	16,096,665	30,945	—
D.—Machinery and Equipment for Security Printing and Stamping ...	659,300	769,771	—	110,471
E.—Motor Vehicles	475,000	501,387	—	26,387
F.—Law Charges, Fees and Rewards				
<i>Original</i> £1,306,950				
<i>Less Supplementary</i> 557,000				
	749,950	666,709	83,241	—
G.—Compensation and Losses	10	53,182	—	53,172
H.—Subscriptions to International Organisations	20,600	19,371	1,229	—
J.—VAT Financing Scheme — Payment to the Industrial Credit Company Limited				
<i>Original</i> Nil				
<i>Supplementary</i> £80,000				
	80,000	80,000	—	—
GROSS TOTAL				
<i>Original</i> £84,487,000				
<i>Supplementary</i> 4,477,800				
	£ 88,964,800	88,767,781	581,647	384,628
			Surplus of Gross Estimate over Expenditure £197,019	
	Estimated	Realised		
I.—Appropriations in Aid				
<i>Original</i> £9,223,000				
<i>Supplementary</i> 400,000				
	£ 9,623,000	9,950,462		Surplus of Appropriations in Aid realised £327,462
NET TOTAL				
<i>Original</i> £75,264,000				
<i>Supplementary</i> 4,077,800				
	£ 79,341,800	78,817,319		Total Surplus to be surrendered £524,481

Vote 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £1,859,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- B.1.—Excess was due mainly to increased expenditure on uniforms, contract cleaning and security services and to the payment of fees to the various Health Boards to cover the cost of collection of the Income Levy from farmers.
- D.—Excess was due mainly to the increased cost and volume of stamps printed commercially.
- E.—Excess was due mainly to the fact that payment for four motor vehicles purchased in 1982 was not made until 1983.
- F.—Saving was due mainly to the fact that the provision made for external solicitors was not utilised to the extent anticipated.
- G.—Compensation totalling £47,982 was paid in eleven cases in respect of accidents involving official cars; compensation and legal costs amounting to £4,972 was paid in one case involving personal injury while on official duty and £228 was paid in compensation and legal costs in respect of damage done to goods while in official custody.
- 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	7,023,000	7,023,000
2. Receipts for printing services relating to Social Insurance	161,000	161,000
3. Receipts for printing services relating to Post Office	654,500	766,396
4. Moneys received for special attendance of officers <i>Original</i> £500,000 <i>Supplementary</i> 200,000	700,000	748,744
5. Fines, forfeitures, law costs recovered <i>Original</i> £600,000 <i>Supplementary</i> 200,000	800,000	892,474
6. Proceeds of customs sales	70,000	106,830
7. Recoupment of certain travel costs from the EEC	70,000	88,151
8. Recoupment of salaries, etc. of officers on secondment ...	40,000	49,449
9. Payment received for collection of lighthouse dues	8,000	9,650
10. Bill of entry receipts	10,000	17,781
11. Receipts from sale of official cars	5,000	25,640
12. Statistical returns	5,500	7,398
13. Miscellaneous... ..	76,000	53,949
TOTAL <i>Original</i> £9,223,000 <i>Supplementary</i> 400,000	£9,623,000	£9,950,462

3. Increase due to additional volume of stamps printed commercially in 1983, the cost of which was recouped.
4. Increase in receipts is due to requests for attendance of officers being more 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, 12 and 13. Receipts are variable and cannot be closely estimated.

EXTRA REMUNERATION

Twenty-two members of the Customs and Excise staff received allowances varying from £410 to £1,347 while engaged on investigation duty.

Seven members of the Investigation Unit, Anti-Evasion Branch, received allowances of £1,123 while engaged on audit duty.

Two hundred and eighty-one members of the Customs and Excise staff received Night Duty Allowance varying from £402 to £1,581.

One Assistant Solicitor, one Departmental Clerical Officer, one Clerical Assistant and five Messengers received allowances varying from £442 to £1,682 for performing Higher Duties. Five Executive Officers, fifty-three Clerical Officers and eight Clerical Assistants received allowances varying from £533 to £2,248 for performing extra duties. Fourteen members of the Industrial staff in the Stamping Branch received allowances varying from £1,197 to £2,623 in respect of productivity, machine work, etc.

One thousand, three hundred and eight members of the Customs and Excise staff, one thousand and sixty members of the Taxes staff, six hundred and twenty-two members of the General Service staff and, forty-six members of the Stamping Branch staff received amounts varying from £402 to £13,164 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 £4,740,296 and the total number of staff engaged on overtime was four thousand, seven hundred and seventy-five.

NOTES

During 1983 other Departments were directed by the Department of the Public Service to loan staff to Revenue. This account includes an estimated amount of £497,155 in respect of such staff transferred and the amount will not be recouped from the parent Departments.

It also includes the following expenditure in respect of staff on loan or released to various bodies without recoupment.

£19,559	—	Staff on loan to the EEC
£12,731	—	Staff on loan to the General Staff Panel
£17,322	—	Staff seconded to the Commission on Taxation
£15,354	—	Staff released to the Revenue Social Club

The Account also includes *ex-gratia* payments amounting to £210 as compensation for personal property damaged in the course of employment (E.109/41/41), £510 in respect of goods damaged or stolen while in official custody (E.109/41/41) and £1,500 in respect of compensation and legal costs (D.P.S. E. 3/1/82).

S. PÁIRCÉIR,
Accounting Officer.

OIFIG NA GCOIMISINEIRÍ IONCAIM
27 Meitheamh, 1984.

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.

Vote 8

VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS
DURING THE YEAR ENDED 31ST DECEMBER, 1983, WITHOUT REPAYMENT

Number of Vote	Department/Office	Amount
		£
6 (Part)	Paymaster General	1,400
19	Civil Service Commission	9
21	Justice	1,586
27	Environment	1,445
28	Education... ..	20,781
39	Labour	112
42	Posts and Telegraphs	11,779
43	Defence	1,226
45	Foreign Affairs	126
48	Health	1,997
	TOTAL £	40,461

PUBLIC WORKS AND BUILDINGS

Vote 9

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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	10,980,000	10,984,900	—	4,900
A.2.—President's Household Staff: Wages and Allowances ...	66,000	64,590	1,410	—
B.1.—Office of Public Works: Travelling and Incidental Expenses	1,700,000	1,680,392	19,608	—
B.2.—Office Machinery and other Office Supplies	145,000	266,922	—	121,922
C.—Post Office Services... ..	729,000	845,104	—	116,104
D.—Purchase of Sites and Buildings	500,000	2,182,661	—	1,682,661
E.—New Works, Alterations and Additions	29,982,000	25,544,941	4,437,059	—
F.1.—Maintenance and Supplies ...	20,409,000	20,075,808	333,192	—
F.2.—Furniture, Fittings and Utensils	2,915,000	2,634,869	280,131	—
F.3.—Rents, Rates, etc.	17,300,000	16,402,602	897,398	—
F.4.—Fuel, Light, Water, Cleaning Materials, etc.	7,850,000	7,240,662	609,338	—
F.5.—Repair of Courthouses	50,000	96,022	—	46,022
F.6.—Works to the Kings Inns	100,000	—	100,000	—
G.1.—Arterial Drainage—Surveys ...	445,000	514,531	—	69,531
G.2.—Arterial Drainage—Construction Works	11,200,000	11,320,627	—	120,627
G.3.—Arterial Drainage—Maintenance	3,598,000	2,998,986	599,014	—
H.—Purchase and Maintenance of Engi- neering Plant and Machinery and Stores	2,375,000	2,039,795	335,205	—
I.—Coast Protection	145,000	136,471	8,529	—
J.—National Monuments	2,737,000	3,116,874	—	379,874
GROSS TOTAL	£ 113,226,000	108,146,757	7,620,884	2,541,641
			Surplus of Gross Estimate over Expenditure £5,079,243	
	Estimated	Realised	Surplus of Appropriations in Aid realised £1,427,150	
Deduct— K.—Appropriations in Aid	15,500,000	16,927,150		
NET TOTAL	£ 97,726,000	91,219,607	Total Surplus to be surrendered £6,506,393	

Vote 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.2.—Purchases of additional computer equipment not provided for, re-equipping of local Architectural Offices and cost increases generally.

C.—In the expectation of the establishment of An Post on 1 January, 1984 arrears of postal charges were cleared in 1983 in accordance with Department of Finance instructions.

D.—Purchase of a property at Santry for Department of Justice and other purchases not provided for.

The payments in the year were as follows:—

	SERVICE	AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
		£	
DEPARTMENT OF FINANCE			
Dublin	: Beggars Bush — site (purchase price)	6,000	S.102/6/26
	: Clonskeagh — plot of ground (deposit)	2,500	S.102/6/26
COMMISSIONERS OF PUBLIC WORKS			
Clare	: Burren National Park — lands (purchase price and costs)	5,170	S.102/4/77
	: — part of commonage (deposit)	500	S.102/4/77
Donegal	: Glenveagh National Park — lands and premises (ninth instalment of purchase price)	70,603	S.102/7/74
Galway	: Connemara National Park — purchase of rights (consideration and legal fees)	3,463	S.102/6/26
DEPARTMENT OF JUSTICE			
Garda Síochána—			
Cork	: Carrigtwohill — site (purchase price)	16,500	S.102/6/26
	: Kildorrery — site (purchase price and costs)	16,310	S.102/6/26
Donegal	: Glenties — premises (deposit)	2,650	S.102/6/26
	: Milford — premises (deposit)	20,000	S.102/6/26
Dublin	: Shanowen Road, Santry — lands and premises (purchase price)	1,500,000	S.14/2/62
	: Tallaght — site (purchase price)	350,000	S.102/6/26
Galway	: Kilconnell — premises (deposit)	3,000	S.102/6/26
Kerry	: Castleisland — premises (balance of purchase price)	13,500	S.102/6/26
Louth	: West Gate, Drogheda — site (purchase price)	132,000	S.102/6/26
Tipperary	: Killenaule — premises (deposit)	12,500	S.102/6/26
Wicklow	: Donard — site (purchase price)	7,500	S.102/6/26
DEPARTMENT OF AGRICULTURE			
Cork	: 44 Wolfe Tone Street, Clonakilty — site (balance of purchase price)	5,850	S.102/6/26
DEPARTMENT OF FOREIGN AFFAIRS			
KENYA	: Nairobi Ambassador's Residence (fees)	1,343	S.2/2/79
Switzerland	: Permanent Mission to the United Nations, Geneva — premises (security deposit)	11,408	S.2/10/65
MINOR TRANSACTIONS, BALANCES, ETC.		1,864	S.102/6/26

Vote 9

- E.—A number of projects did not proceed as quickly as had been expected. Details of expenditure, Department by Department, are at pages 26 and 27.
- F.1.—Maintenance work undertaken was somewhat less than had been provided for. Details of expenditure, Department by Department, are at page 28.
- F.2.—Requirements were less than expected. Details of expenditure, Department by Department, are at page 28. The value of stocks held at the Central Furniture Stores at 31st December, 1983, amounted to £230,000 approximately.
- F.3.—Recoupment to Department of Foreign Affairs of rents paid by them in the first instance for embassies abroad was less than expected. Details of expenditure, Department by Department, are at page 28.
- F.4.—Requirements generally and increases in the price of fuel and light were less than expected. Details of expenditure, Department by Department, are at page 28.
- F.5.—Certain expenditure which was expected to have been met in 1982 did not mature until 1983.
- F.6.—Expenditure was conditional on the passing of legislation which had not been passed by 31st December, 1983.
- G.1.—Expenditure on cross-border surveys and on studies on the Dunkellin was greater than expected. In addition to the charge against the subhead, engineering stores were supplied and services rendered by plant and machinery to the value of £26,921.
- G.2.—Pay increases and a large compensation claim which had not been provided for arose. 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 | 1,126,946 |
| Maigue | 748,972 |
| Corrib/Mask/Robe | 822,973 |
| Boyle/Bonet | 461,550 |
- G.3.—Expenditure had to be contained in compliance with the direction of the Department of Finance in regard to the amounts to be recovered from County Councils.
- H.—Requirements of materials, spare parts and stores were less than expected. The value of stocks held at the Central Engineering Workshops on 31st December, 1983, amounted to £1,600,000 approximately.
- J.—The cost of pay increases, of certain urgent works and surveys and of unavoidable purchases of transport, which were not provided for, arose.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Rents (including receipts from lettings of sporting and fishing rights, etc.)	700,000	877,366
2. Charges at harbours, parks, etc.	1,100,000	1,486,723
3. Sales of property.	150,000	87,892
4. Recoveries from the Department of Posts and Telegraphs for services carried out on repayment terms.	2,750,000	3,223,746
5. Recoveries from other Departments, etc., for services carried out on repayment terms.	2,000,000	2,739,928
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.	3,900,000	3,579,123

Vote 9

	Estimated	Realised
	£	£
7. Recoveries from EEC in connection with certain arterial drainage operations.	4,050,000	3,846,927
8. Fees, etc., in connection with the operation of the Local Loans Fund.	650,000	760,634
9. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.	200,000	324,811
	<u>£15,500,000</u>	<u>£16,927,150</u>

1. Partly from receipt of arrears and the effect of rent reviews.
2. Charges were increased during the year.
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 £1,717,131; in respect of services rendered by Central Engineering Workshops and Stores £304,319; Agency Fees £303,762; An Bord Pleanála £119,275; College of Science £79,697; CIE £65,887; Department of Foreign Affairs (in respect of previous year's transactions) £31,237; in respect of Central Furniture Stores issues £19,764; Córas Tráchtála £14,661; in respect of miscellaneous stores issues £15,379; Kilkenny Design Workshops £10,150; Holycross Abbey works £10,000 and sundry £48,666.

6. Some anticipated receipts did not come to account in the year.
7. A certain arterial drainage construction scheme did not commence during 1983 as had been expected.
8. There were more new loans than expected. In the year of account loans amounting to £367,944,050 were advanced and repayments amounted to £263,125,191.
9. These receipts, which are very numerous and largely subject to casual variation, were derived as follows:—

Hire of plant £106,347; sales of produce and surplus stores £44,382; work for others £36,057; in respect of electricity, gas, heating, etc., £29,566; sales of postcards, maps, photos, etc. £21,224; compensation for damage £16,464; interest on lodgments in legal cases £13,871; private telephone calls £6,394; Dublin Corporation in respect of heating in Sackville House £3,560; European organisations in respect of refunds of travelling expenses £3,302; Kilkenny Design Workshops in respect of insurance at Nassau/Setanta £2,229; facility fees £1,110 and sundry £40,305.

EXTRA REMUNERATION

One hundred and fifty-three officers received overtime payments totalling £83,557 which included sums ranging from £3,124 to £521 paid to nine Higher Executive Officers; sums ranging from £1,462 to £464 paid to eleven Executive Officers; sums ranging from £1,345 to £549 paid to six Staff Officers; sums ranging from £954 to £427 paid to seven Clerical Officers; sums ranging from £757 to £413 paid to ten Clerical Assistants; sums ranging from £1,357 to £669 paid to three Clerks of Works; a sum of £2,779 paid to the Assistant to the Works Manager (Central Building Maintenance Workshops); sums ranging from £1,953 to £764 paid to three Technical Assistants (Furniture Division); sums of £1,127 and £966 paid to two Engineering Technicians; a sum of £2,472 paid to the Workshop Superintendent, Central Engineering Workshops; a sum of £2,284 paid to the Clerk-in-Charge, Central Engineering Workshops; sums of £3,410 and £2,695 paid to two Deputy Superintendents, Furniture Division and sums ranging from £2,092 to £506 paid to seven Messengers.

NOTES

1. This account includes expenditure of £74,631 in respect of staff on loan, without repayment, to another Department.
2. Following cancellation of the Decentralisation Programme by the Government a deposit of £11,250 which had been paid on a site in Cavan was forfeited to the vendors (S.2/21/80).
3. A site containing 11.7 acres, with a right-of-way thereto, was transferred free of charge by the Department of Fisheries and Forestry (S.55/1/77).
4. A total of £44,867 in sums ranging from £11,974 to £6 was paid *ex-gratia* in twenty-six cases to contractors in respect of unforeseen increases in their contributions under the Social Welfare Acts (S.9/2/64).
5. Expenditure totalling £16,288, approximately, was incurred in connection with research projects at State Parks (S.102/18/78 and S.43/6/32).
6. Sixteen cases of malicious damage gave rise to losses amounting to £22,896. In addition damage estimated at £150,000 was caused to the Central Model School, Marlborough Street, Dublin by a fire started by young children. Preliminary notice of intention to claim compensation under the Malicious Injuries Acts was lodged but on legal advice the claim was not proceeded with (S.200/9/45).
7. A sum of £4,000 and an *ex-gratia* sum of £200 were paid in settlement of two claims for personal injuries on State property and £346 was paid in respect of related legal costs. A sum of £35 was incurred in respect of a medical examination of one of the claimants. Legal costs of £2,650 were paid in respect of a claim which was settled in a prior year (S.102/34/80 and S.102/5/57).
8. Sums of £8,000, £8,081, £9,000 and £60,250 (balance) were paid in final settlement of claims by employees for compensation for injuries received in the course of their work. In addition sums of £300 and £200 were paid to two medical practitioners in respect of attendance in court as witnesses, and a total of £393 was paid to medical practitioners for examinations of employees who were claiming compensation. Sums of £10 and £15 were paid to two claimants in respect of travelling expenses incurred in attending for medical examinations (E.112/11/83; E.112/3/83; E.112/1/83 and E.112/20/81).
9. Sums totalling £676 including £50 costs, were expended in settlement of claims for loss of or damage to property arising from the activities of this Office.
10. A site at Limerick which this Office was considering purchasing under the Decentralisation Programme was taken on licence in July, 1981 to enable archaeological examination and site investigations to be undertaken. Following cancellation of the Programme this Office terminated the licence in July, 1983. Payments under the licence amounted to £48,000.
11. The account includes payments totalling £4,265, approximately, in respect of the work of the National Committee for the International Hydrological Programme and payments totalling £2,100, approximately, in respect of the work of the National Committee for the International Commission on Irrigation and Drainage (S.74/14/64).
12. A total of £8,016 was paid *ex-gratia* on foot of twenty-four claims for damage caused by arterial drainage works (S.59/1/68 and S.102/7/49).
13. Losses of stores to a total value of £2,508 were written off at twenty-three work centres (S.102/37/82 and S.59/2/53).
14. Losses by theft to an estimated value of £2,000, approximately, were written off. In addition repairs estimated at £350 were required to a vehicle which had been stolen (S.102/37/82 and S.102/38/82).
15. Payments totalling £5,805 were made in eight cases of collisions between State vehicles and other vehicles. Damage amounting to £557 was caused to a State vehicle in a collision (S.48/3/47).
16. Mesne rates totalling £403 were waived in one case (S.55/7/47).
17. The net expenditure during the year on Post Office buildings charged to Telephone Capital Account amounted to £12,331,407 which included a total of £39,438 paid *ex-gratia* in twenty-seven cases in recoupment of unforeseen increases in contractors' contributions under the Social Welfare Acts (S.9/2/64).
18. An amount of £144,389 received following the rescission of a contract was treated as an exchequer extra receipt (S.2/9/77).
19. Expenditure in the year of account on services carried out by this Office on a repayment basis included £28.3 million, approximately, on the National Schools Building Programme, £10.2 million, approximately, on Prison Projects and £2.3 million, approximately, on Harbour Development Works.

Vote 9

20. A payment of £43,384 was made on foot of a High Court award for failure to order the approximate quantities indicated in a supply contract. Charge was borne on Vote for Primary Education.

P. SCANLAN,
Oifigeach Cuntasaíochta.

OIFIG NA NOIBREACHA POIBLÍ,
26 Aibreán, 1984.

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, 1983

Service	Balance at 1st January, 1983	Receipts, 1983	Payments, 1983	Balance at 31st December, 1983
	£	£	£	£
Marine Works (Ireland) Act, 1902 — Maintenance Fund	(Dr) 11,194	1,064	3,720	(Dr) 13,850
Commissioners of Public Works in Ireland (Accept- ance of Trusteeship) Act, 1978 — Barretstown Castle Trust	(Dr) 34,401	32,792	8,281	(Dr) 9,890(a)
Employment Guarantee Fund — Donegal and Kerry Sur- veys	(Cr) 1	25,220	25,221	Nil

(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.

OIFIG NA NOIBREACHA POIBLÍ,
26 Aibreán, 1984.

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

	Departments, etc.	Vote	Expenditure
		£	£
President		15,000	25,969
Oireachtas and European Assembly		1,176,000	1,310,690
Finance		755,000	1,006,794
Revenue Commissioners		110,000	13,834
Office of Public Works		510,000	459,738
Justice		3,286,000	3,322,705
Environment		85,000	191,495

Vote 9

Departments, etc.									<u>Vote</u>	<u>Expenditure</u>
									£	£
Education	...	...	...	...	...	...	...	...	780,000	643,802
Gaeltacht	...	...	...	...	...	...	...	...	10,000	17,798
Agriculture	...	...	...	...	...	...	...	...	335,000	273,086
Transport	...	...	...	...	...	...	...	...	150,000	262,883
Defence	...	...	...	...	...	...	...	...	60,000	50,816
Foreign Affairs	...	...	...	...	...	...	...	...	1,180,000	517,908
Social Welfare	...	...	...	...	...	...	...	...	547,000	190,306
Sundry Departments, new buildings	...	...	...	...	...	...	...	...	12,753,000	10,603,023
Other buildings	...	...	...	...	...	...	...	...	6,895,000	6,159,189
Minor New Works not exceeding £20,000 each	...	...	...	...	...	...	...	...	1,054,000	426,406
Urgent and Unforeseen Works	...	...	...	...	...	...	...	...	94,000	—
Minor balances of expenditure (not provided for above) on works of prior years which may not be completed on 1st January, 1983	...	...	...	...	...	...	...	...	187,000	68,499
TOTAL									<u>£29,982,000</u>	<u>£25,544,941</u>

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	£ 420,000	£ 293,362	£ 60,000	£ 91,164	£ —	£ —	£ 120,000	£ 101,613
Oireachtas and European Assembly	400,000	422,375	70,000	85,795	8,000	8,000	280,000	301,774
Taoiseach	350,000	243,756	50,000	92,642	400,000	458,479	145,000	104,282
Finance	885,000	1,031,202	180,000	93,865	525,000	444,063	425,000	381,433
Comptroller and Auditor General	1,000	394	1,000	86	90,000	106,085	1,000	379
Revenue Commissioners	1,900,000	1,761,191	350,000	198,944	4,080,000	3,712,047	1,150,000	1,104,570
Office of Public Works	6,710,000	5,737,423	74,000	305,896	1,050,000	986,984	600,000	519,824
Public Service	185,000	158,440	50,000	30,522	550,000	492,638	165,000	196,999
Justice	4,050,000	3,335,188	200,000	182,015	2,745,000	2,946,958	1,200,000	1,171,060
Environment	300,000	192,939	80,000	125,097	320,000	299,405	170,000	128,877
Education	1,020,000	1,114,252	125,000	180,372	645,000	693,651	530,000	415,825
Fisheries	50,000	62,934	25,000	9,734	120,000	83,483	90,000	119,146
Gaeltacht	25,000	12,439	25,000	8,608	40,000	43,530	50,000	40,906
Agriculture	850,000	731,076	170,000	106,356	650,000	693,470	900,000	749,488
Lands	150,000	128,541	50,000	12,278	50,000	20,439	140,000	118,594
Labour	160,000	141,769	70,000	76,764	410,000	422,059	150,000	138,245
Trade Com- merce and Tourism	160,000	162,169	70,000	76,037	386,000	387,811	135,000	114,668
Transport	140,000	152,236	50,000	35,598	100,000	148,318	170,000	152,024
Posts and Telegraphs	800,000	873,482	150,000	134,470	56,000	89,197	184,000	77,478
Defence	300,000	355,753	70,000	90,714	85,000	50,623	115,000	88,536
Foreign Affairs	700,000	1,442,291	460,000	436,896	2,900,000	2,559,819	330,000	453,940
Social Welfare	480,000	568,497	80,000	119,680	1,600,000	1,180,438	700,000	656,740
Health	250,000	162,038	30,000	39,095	190,000	247,105	70,000	65,720
Industry and Energy	73,000	57,427	25,000	31,367	300,000	328,000	30,000	38,541
Unallocated	50,000	934,634	400,000	70,874	—	—	—	—
TOTAL	£ 20,409,000	£ 20,075,808	£ 2,915,000	£ 2,634,869	£ 17,300,000	£ 16,402,602	£ 7,850,000	£ 7,240,662

STATE LABORATORY

Vote 10

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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	775,000	687,108	87,892	—
B.—Travelling and Incidental Expenses	72,000	68,927	3,073	—
C.—Post Office Services... ..	20,000	7,937	12,063	—
D.—Apparatus and Chemical Equipment	755,000	845,935	—	90,935
GROSS TOTAL	£ 1,622,000	1,609,907	103,028	90,935
			Surplus of Gross Estimate over Expenditure £12,093	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £1,668	
E.—Appropriations of Aid	24,000	22,332	Net Surplus to be surrendered £10,425	
NET TOTAL	£ 1,598,000	1,587,575		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving was due to a delay in filling new posts and to the non-payment of certain claims for which provision had been made.
- C.—The saving was due to the off-setting of credits in respect of previous accounts overclaimed.
- D.—The cost of providing new and replacement equipment necessitated by the transfer of the State Laboratory to Abbotstown was greater than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for various analyses, examinations, tests, etc.	13,000	10,078
2. Recoupment of certain travelling expenses... ..	11,000	12,254
	£24,000	£22,332

1. Receipts in respect of these items are difficult to estimate accurately.
2. EEC refunds were greater than expected.

Vote 10

EXTRA REMUNERATION

Two officers received allowances of £700 and £1,163 in respect of duties as delegates at meetings abroad.

Three officers received sums ranging from £564 to £1,654 in respect of overtime. The total expenditure on overtime was £3,358.

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

NOTE

An ex-gratia payment of £50 was made to an officer 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,
3 Aibreán, 1984.

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.

SECRET SERVICE

Vote 11

ACCOUNT of the sum expended, in the year ended 31st December, 1983, compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Secret Service	170,000	52,412	117,588	—

Surplus to be surrendered £117,588

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
3 Aibreán, 1984.

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-Reachtairé Cuntas agus Ciste.

Vote 12

OFFICE OF THE ATTORNEY GENERAL

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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	£ 2,189,000	£ 2,170,708	£ 18,292	£ —
B.—Travelling and Incidental Expenses	100,000	106,991	—	6,991
C.—Post Office Services... ..	52,000	44,343	7,657	—
D.—Fees to Counsel	315,000	265,471	49,529	—
E.—General Law Expenses	345,000	339,916	5,084	—
F.—Defence of Public Servants	7,000	870	6,130	—
G.—Law Reform Commission	215,000	235,000	—	20,000
GROSS TOTAL	£ 3,223,000	3,163,299	86,692	26,991
			Surplus of Gross Estimate over Expenditure £59,701	
	Estimated	Realised	Surplus of Appropriations in Aid realised £48,593	
H.—Appropriations in Aid	45,000	93,593	Total Surplus to be surrendered £108,294	
NET TOTAL	£ 3,178,000	3,069,706		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £75,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- B.—Expenditure on travel and office equipment was greater than expected, the latter due mainly to the transfer of the Chief State Solicitor's Office to new premises.
- C.—Expenditure on Post Office services was less than anticipated.
- D.—It is not possible to forecast precisely the amount of fees to Counsel which will become payable in any year.
- F.—The provision is necessarily conjectual.
- G.—The excess was due to additional costs incurred in the transfer of the Commission to new premises.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Costs and fees recovered by the Chief State Solicitor, etc.	43,000	91,593
2. Receipts from the Department of Posts and Telegraphs	2,000	2,000
	£45,000	£93,593

Vote 12

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

EXTRA REMUNERATION

Three officers received sums ranging from £438 to £565 in respect of duties as delegates at meetings abroad.

Twenty officers received overtime payments ranging from £431 to £3,441.

Overtime was paid to forty officers in all at a total cost of £27,954.

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

NOTES

In addition to the grant issued from the Vote, an extra amount of £5,000 was issued to the Law Reform Commission from the Vote for Increases in Remuneration and Pensions (No. 50).

A sum of £272 in respect of the theft of petty cash from the Chief State Solicitor's Office was written-off as irrecoverable (S.13/7/63).

D. QUIGLEY,
Accounting Officer.

OFFICE OF THE ATTORNEY GENERAL,
30th April, 1984.

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 13 OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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	229,000	228,227	773	—
B.—Travelling and Incidental Expenses	22,500	22,054	446	—
C.—Post Office Services				
Original	£11,500			
Supplementary	5,000			
	16,500	18,038	—	1,538
D.—Fees to Counsel				
Original	£636,000			
Supplementary	80,000			
	716,000	713,101	2,899	—
E.—General Law Expenses				
Original	£10,000			
Supplementary	22,000			
	32,000	32,061	—	61
F.—State Pathology	75,000	67,359	7,641	—
GROSS TOTAL				
Original	£984,000			
Supplementary	107,000			
	£ 1,091,000	1,080,840	11,759	1,599
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £10,160	
Deduct—	10,000	10,789	Surplus of Appropriations in Aid realised £789	
G.—Appropriations in Aid			Total Surplus to be surrendered £10,949	
NET TOTAL				
Original	£974,000			
Supplementary	107,000			
	£ 1,081,000	1,070,051		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—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. 50).
- C.—Unforeseen arrears for postal services not provided for in the Supplementary Estimate were paid before the end of the year.
- F.—Expenditure on laboratory equipment was less than expected.

APPROPRIATIONS IN AID

- G.—The surplus was due to fees received by the State Pathologist for post-mortems performed and costs awarded to the Director in criminal prosecutions in 1983 being greater than anticipated.

EXTRA REMUNERATION

A total of £145 was paid to three officers in respect of overtime.

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

SIMON T. O'LEARY,
Accounting Officer.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS,
13th April, 1984.

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 14

MISCELLANEOUS EXPENSES

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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)	66,000	69,799	—	3,799
B.—Centenarians' Bounty	2,000	2,550	—	550
C.—State Entertainment	220,000	155,747	64,253	—
D.—Recoupment to the Central Bank of Ireland of payments to the liquidator of the Irish Trust Bank Ltd. ...	6,000	—	6,000	—
E.—Payments to Mrs. Marianne Jessie Goode and Mrs. Betty Kellett, sisters of Mr. G. T. Ashman, deceased, from his bequest to the State				
<i>Original</i> Nil				
<i>Supplementary</i> £79,655	79,655	79,655	—	—
TOTAL				
<i>Original</i> £294,000				
<i>Supplementary</i> 79,655	£ 373,655	307,751	70,253	4,349

Surplus to be surrendered £65,904

EXTRA RECEIPT PAYABLE TO THE EXCHEQUER

Dividend from Liquidation of Irish Trust Bank Ltd. £407,243

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The excess arose because expenditure on travelling and subsistence was greater than anticipated.

B.—The provision is necessarily conjectural.

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

D.—Outstanding cases for which provision was made were not settled during the year.

NOTE

Fees (stamps) amounting to £9,491 were paid to the Property Arbitrators during the year.

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
15th March, 1984.

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.

STATIONERY OFFICE

Vote 15

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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	£ 1,306,000	£ 1,403,177	£ —	£ 97,177
A.2.—Consultancy Services				
<i>Original</i> £6,000				
<i>Less Supplementary</i> 5,990	10	—	10	—
B.1.—Travelling and Incidental Expenses	175,000	175,946	—	946
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £444,000				
<i>Supplementary</i> 430,000	874,000	898,003	—	24,003
C.—Post Office Services... ..	140,000	139,944	56	—
D.—Printing and Binding	4,100,000	4,170,694	—	70,694
E.—Paper and Publications				
<i>Original</i> £4,130,000				
<i>Less Supplementary</i> 16,010	4,113,990	3,912,669	201,321	—
GROSS TOTAL				
<i>Original</i> £10,301,000				
<i>Supplementary</i> 408,000	£ 10,709,000	10,700,433	201,387	192,820
			Surplus of Gross Estimate over Expenditure £8,567	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £20,908	
F.—Appropriations in Aid	1,345,000	1,365,908		
NET TOTAL			Total Surplus to be surrendered £29,475	
<i>Original</i> £8,956,000				
<i>Supplementary</i> 408,000	£ 9,364,000	9,334,525		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—The cost of pay increases and miscellaneous pay charges were greater than anticipated and the saving in respect of unfilled vacancies was overestimated.

E.—Increases in paper prices were not as great as anticipated.

Vote 15

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of publications	385,000	378,983
2. Supplies and services provided on repayment	945,000	954,166
3. Miscellaneous receipts	15,000	32,759
	<u>£1,345,000</u>	<u>£1,365,908</u>

3. Recoupment of salaries, etc., of officers on loan to outside bodies and receipts from trade-in of office machines realised more than expected.

VALUE OF STOCK IN HAND ON 31ST DECEMBER 1983

	£
Paper	1,804,240
Miscellaneous	200,314
	<u>£2,004,554</u>

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

EXTRA REMUNERATION

One hundred and ten officers received payment for working overtime; fifty-one of these received amounts varying from £430 to £6,152.

The total expenditure on overtime was £87,039.

NOTES

Additional expenditure totalling £83 was incurred in two cases where, on discovery by the lowest tenderer that, because of a genuine clerical error in his tender, the price on the basis on which the contract had been awarded to him was too low, the contract had to be cancelled and a fresh contract placed with the next lowest tenderer (S.9/4/58).

Ex-gratia payments amounting to £276 were made to two officers in respect of damage to personal property (E.109/41/41).

A loss of £175 was suffered through the theft of a Remington 150 typewriter from Dublin Castle (S.71/15/74).

Free copies of official publications valued at £1,976 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, S.46/3/67 and S.49/3/78).

A payment of £65,616 was paid on foot of a High Court Order in settlement of a claim for personal injuries (S.49/3/78).

BRIAN KISSANE,
Accounting Officer.

STATIONERY OFFICE,
30th April, 1984.

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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	4,906,000	4,832,915	73,085	—
B.1.—Travelling and Incidental Expenses	1,119,500	1,157,635	—	38,135
B.2.—Office Machinery and other Office Supplies	15,250	11,759	3,491	—
C.—Post Office Services... ..	77,600	94,406	—	16,806
D.—Stores	151,200	106,368	44,832	—
E.—Equipment	823,500	813,297	10,203	—
GROSS TOTAL	£ 7,093,050	7,016,380	131,611	54,941
			Surplus of Gross Estimate over Expenditure £76,670	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £17,352	
F.—Appropriations in Aid	939,050	956,402		
NET TOTAL	£ 6,154,000	6,059,978	Total Surplus to be surrendered £94,022	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead a sum of £199,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- B.1.—Excess due mainly to increases in the rates for motor mileage and for subsistence.
- B.2.—Saving due to the cost of computer services and of other office supplies being less than anticipated.
- C.—Excess due to an increase in postal charges.
- D.—Saving due to a reduction in purchases of printing paper.

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	6,845
2. Fees payable pursuant to 23 Vict., c. 4 (Sec. 9)	24,000	20,437
3. Miscellaneous	4,200	4,435

Vote 16

ORDNANCE SURVEY								£	£
4. Sales of maps	...	...	...	...	...	...	...	904,500	924,685
5. Miscellaneous	...	...	...	...	...	...	...	55	—
								<u>£939,050</u>	<u>£956,402</u>

1. Excess due to provenance of contributions which were in arrears since 1982.
2. Receipts realised were below the amount estimated, because the demand for certified extracts from Valuation Office documents was less than expected.
3. Receipts realised in the miscellaneous category exceeded the amount estimated; provision for such receipts is necessarily speculative.

EXTRA REMUNERATION

An Assistant Superintendent received £432 for performance of higher duties.

A total of one hundred and twenty-nine officers were paid overtime. Thirty-four officers received sums varying from £409 to £1,469. The total amount paid in respect of overtime was £42,990.

P. B. DUFFIN,
Accounting Officer.

VALUATION OFFICE,
19th April, 1984.

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-Reachteaire 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 1983, WITHOUT REPAYMENT

Vote No.	Departments, etc.	Face Value of Maps	Cost of Special Work	Total
		£	£	£
4	Central Statistics Office	8,117	—	8,117
8	Office of the Revenue Commissioners	186	—	186
9	Public Works and Buildings	27,105	1,488	28,593
13	Office of the Director of Public Prosecutions	—	96	96
21	Office of the Minister for Justice	—	12	12
22	Garda Síochána	45,473	3,234	48,707
25	Land Registry and Registry of Deeds	21,322	9,934	31,256
27	Environment	2,214	442	2,656
28	Office of the Minister for Education	340	14,931	15,271
34	Fisheries	133	1,561	1,694
35	Forestry	92,182	1,044	93,226
37	Agriculture	34,394	—	34,394
38	Lands	159,831	—	159,831
41	Transport	2,278	92	2,370
42	Posts and Telegraphs	—	24	24
43	Defence	59,472	3,153	62,625
47	Social Welfare	1,098	—	1,098
48	Health	1,776	—	1,776
49	Industry and Energy	10,332	2,812	13,144
TOTAL		£ 466,253	38,823	505,076

No maps were presented under copyright for year ended 31st December, 1983.

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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.				
<i>Original</i> £10,824,000				
<i>Supplementary</i> 786,000				
	11,610,000	11,479,717	130,283	—
B.—Contributions towards Rates on premises occupied by Representatives of External Governments				
<i>Original</i> £57,000				
<i>Supplementary</i> 57,000				
	114,000	108,558	5,442	—
GROSS TOTAL				
<i>Original</i> £10,881,000				
<i>Supplementary</i> 843,000				
	£ 11,724,000	11,588,275	135,725	—
			Surplus of Gross Estimate over Expenditure £135,725	
Deduct—	Estimated	Realised		
C.—Appropriations in Aid				
<i>Original</i> £2,471,000				
<i>Supplementary</i> 84,000				
	2,555,000	2,572,760		
			Surplus of Appropriations in Aid realised £17,760	
NET TOTAL				
<i>Original</i> £8,410,000				
<i>Supplementary</i> 759,000				
	£ 9,169,000	9,015,515	Total Surplus to be surrendered £153,485	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Saving due to the fact that a number of relevant claims by external governments for repayment were not received within the financial year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Social Insurance Fund and the Occupational Injuries Fund in respect of premises occupied in connection with Social Insurance (No. 11 of 1952 (sec. 40))		
<i>Original</i> £264,500		
<i>Less Supplementary</i> 14,500		
	250,000	250,000

Vote 17

		Estimated	Realised
		£	£
2. Receipts from Post Office Savings Bank for premises occupied in connection therewith...	... ..	26,600	—
3. Payment by Local Authorities for premises occupied by Local Accounts and Supply Staff, Department of the Environment (No. 14 of 1939 (sec. 17))	... ..	1,400	1,494
4. Receipts in respect of premises occupied by the Department of Posts and Telegraphs			
	<i>Original</i>	£2,178,500	
	<i>Supplementary</i>	98,500	
		<hr/>	<hr/>
		2,277,000	2,321,266
TOTAL			
	<i>Original</i>	£2,471,000	
	<i>Supplementary</i>	84,000	
		<hr/>	<hr/>
		£2,555,000	£2,572,760

2. No receipts from the Post Office Savings Bank were realised within the financial year.

P. B. DUFFIN,
Accounting Officer.

VALUATION OFFICE,
19th April, 1984.

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 Cunta agus Ciste.

OFFICE OF THE MINISTER FOR THE PUBLIC SERVICE

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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 ...	5,046,000	5,076,769	—	30,769
A.2.—Consultancy Services	225,000	176,770	48,230	—
B.1.—Travelling and Incidental Expenses	410,000	371,236	38,764	—
B.2.—Office Machinery and other Office Supplies	90,000	113,739	—	23,739
C.—Post Office Services... ..	192,000	184,278	7,722	—
D.—Central Data Processing Services	1,000,000	1,000,151	—	151
E.—Institute of Public Administration (Grant-in-Aid)	990,000	990,000	—	—
F.—Gaeleagras na Seirbhíse Poiblí	38,000	33,194	4,806	—
G.—Civil Service Arbitration Board	13,000	12,648	352	—
H.—Review Body on Higher Remuneration in the Public Sector	3,000	2,453	547	—
GROSS TOTAL	£ 8,007,000	7,961,238	100,421	54,659
			Surplus of Gross Estimate over Expenditure £45,762	
	Estimated	Realised	Surplus of Appropriations in Aid realised £14,101	
I.—Appropriations in Aid	1,356,000	1,370,101		
NET TOTAL	£ 6,651,000	6,591,137	Total Surplus to be surrendered £59,863	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £25,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- A.2.—Because of unforeseen circumstances a number of consultancy assignments planned for 1983 were not undertaken, thereby resulting in a saving.
- B.1.—The saving arose because certain additional services which had been envisaged did not come into operation during the year.
- B.2.—The excess was due mainly to the purchase of micro-computers (for use in training courses in Information Technology) which had not been provided for.

Vote 18

F.—Tháinig laighdiú nach raibh coinne leis ar an méid uaireanta múinteorachta páirt-aimsire toise nach raibh an oíread sin státseirbhíse á scaoileadh saor do na ranganna Gaeilge.

H.—The saving arose because there were no references before the Review Body in 1983.

APPROPRIATIONS IN AID							Estimated	Realised
							£	£
1. Receipts from the Department of Posts and Telegraphs	...	...	...	...	...	...	11,000	10,260
2. Receipts from computer services rendered by Central Data Processing Services	...	...	...	...	...	...	1,300,000	1,300,220
3. Recoupment of salaries, etc., of officers on secondment	...	...	...	...	...	...	24,000	35,391
4. Recoupment of certain travelling and subsistence expenses from the EEC etc.	...	...	...	...	...	...	8,000	12,063
5. Miscellaneous	...	...	...	...	...	...	13,000	12,167
							<u>£1,356,000</u>	<u>£1,370,101</u>

1. The amount estimated represents that proportion of the salary of the Chief Medical Officer and substitute for the Chief Medical Officer (fee paid on a daily basis) attributable to work carried out for the Department of Posts and Telegraphs. The shortfall was due mainly to the number of days on which the substitute for the Chief Medical Officer was required to attend for duty being less than anticipated.

3. The surplus was due to the number of officers on secondment being greater than expected.

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 £546 to £1,345 for roster and programming duties. One officer received an allowance of £721 in respect of duties as a delegate at meetings abroad. Eight officers received sums ranging from £521 to £1,381 in respect of special and higher duties. Forty officers received sums of £440 each in respect of disturbance allowances. Ninety-seven officers in all received sums in respect of overtime. Forty-one of these received amounts ranging from £442 to £2,511. The total amount paid in respect of overtime was £53,806. The total number of officers who received extra remuneration was two hundred and nine.

NOTES

This account includes expenditure of £10,982 in respect of an officer on loan, without repayment, to an outside body.

An Assistant Secretary received £780 in respect of his membership of the Legal Aid Board.

Ex-gratia payments amounting to £1,118 were made to six officers in respect of loss or damage to personal property in the course of official duties (E.1/67/79).

Expenditure under Subhead B.1 includes an amount of £3,000 paid 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 (E./S2318).

A sum of £5,356 representing losses incurred following a break-in to *Gaeleagras na Seirbhíse Poiblí* premises was written off (E.1/12/81).

A loss of £20 due to theft from petty cash was written off as irrecoverable (E.1/18/78).

In addition to the grant-in-aid issued from the Vote, an extra amount of £54,000 was issued to the Institute of Public Administration from the Vote for Increases in Remuneration and Pensions (No. 50).

Vote 18

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS ETC., ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1983.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1983
Civil Service Arbitration Board	1950/51	£ 215,342
Review Body on Higher Remuneration in the Public Sector	1969/70	303,759

KEVIN MURPHY,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
30 Aibreán, 1984.

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.

VALUE OF COMPUTER TIME RENDERED TO OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31st DECEMBER 1983, WITHOUT REPAYMENT

Number of Vote	Departments, etc.	Amount
		£
4	Central Statistics Office	142,362
6	Finance	109,988
7	Comptroller and Auditor General	206
9	Public Works and Buildings	2,461
15	Stationery Office	331
16	Valuation and Ordnance Survey	2,791
19	Civil Service Commission	10,857
21	Justice	90,950
27	Environment	80,585
28, 29 and 30	Office of the Minister for Education, Primary and Post-Primary Education	81,852
34	Fisheries	400
35	Forestry	34,787
37	Agriculture	46,296
38	Lands	1,552
39	Labour	27,125
40	Trade, Commerce and Tourism	1,285
41	Transport	2,695
43	Defence	76,586
45	Foreign Affairs	54,480
47	Social Welfare	5,694
48	Health	2,982
49	Industry and Energy	1,224
		£777,489

Vote 19

CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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
	£	£	£	£
<i>173 Staff</i> A.1.—Salaries, Wages and Allowances	1,526,000	1,492,879	33,121	—
A.2.—Examiners, etc.	239,000	155,631	83,369	—
B.1.—Travelling and Incidental Expenses	166,000	146,365	19,635	—
B.2.—Office Machinery and other Office Supplies	90,000	92,121	—	2,121
C.—Post Office Services... ..	398,000	268,418	129,582	—
D.—Examinations	328,000	323,704	4,296	—
GROSS TOTAL	£ 2,747,000	2,479,118	270,003	2,121
			Surplus of Gross Estimate over Expenditure £267,882	
<i>Deduct—</i> E.—Appropriations in Aid	Estimated 1,740,000	Realised 1,588,971	Deficiency in Appropriations in Aid realised £151,029	
NET TOTAL	£ 1,007,000	890,147	Net Surplus to be surrendered £116,853	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—With the introduction of application fees fewer people applied for jobs resulting in savings on fees to Examiners, Board Chairmen, Exam Superintendents and for medical examinations.
- B.1.—With fewer candidates at competitions, travel and subsistence costs of Examiners, Board Chairmen and Exam Superintendents were lower than anticipated.
- C.—Because of the introduction of the application fees fewer postings were made to candidates. With the setting up of An Post, accounts at the end of 1983 were settled by the former Department of Posts and Telegraphs and a credit balance of £129,000 was made in favour of this Vote.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs	890,000	890,000
2. Receipts from County and County Borough Councils, Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))	450,000	499,030
3. Receipts from application fees	400,000	199,941
	<u>£1,740,000</u>	<u>£1,588,971</u>

2. The surplus was due to the receipt of arrears due from earlier years.
3. Fewer people applied for jobs than anticipated at the time of the introduction of application fees.

EXTRA REMUNERATION

One officer received a sum of £981 in respect of higher duties.
 Fourteen officers in all received sums in respect of overtime. Nine of these received amounts varying from £412 to £1,788. The total amount paid in respect of overtime was £11,869.
 The total number of officers to receive extra remuneration was twenty.

SEÁN DE BUITLÉAR,
Accounting Officer.

CIVIL SERVICE COMMISSION,
 30 Aibreán, 1984.

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

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

Vote 20 SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st December, 1983, compared with the sums 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	22,671,000	22,431,312	239,688	—
B.—Payments under the Contributory Pensions Schemes for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	3,000,000	2,956,288	43,712	—
C.— <i>Ex-gratia</i> pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	2,700,000	2,699,925	75	—
D.—Additional Allowances and Gratuities in respect of Established Officers and payments in respect of Transferred Service	9,300,000	8,472,069	827,931	—
E.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	35,000	28,621	6,379	—
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 ...	4,400,000	4,008,054	391,946	—
G.—Injury Grants and Medical Fees	60,000	64,155	—	4,155
H.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	45,000	49,142	—	4,142
GROSS TOTAL	£ 42,211,000	40,709,566	1,509,731	8,297
			Surplus of Gross Estimate over Expenditure £1,501,434	
	Estimated	Realised	Surplus of Appropriations in Aid realised £468,165	
I.— <i>Deduct—</i> Appropriations in Aid	6,121,000	6,589,165		
NET TOTAL	£ 36,090,000	34,120,401	Total Surplus to be surrendered £1,969,599	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £13,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- B.—In addition to the amount expended under this subhead, a sum of £378,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- C.—In addition to the amount expended under this subhead, a sum of £209,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- D.—The estimate is based on returns from departments in respect of age retirements. Estimates are made for death gratuities, ill-health and voluntary retirements, etc. These can fluctuate from year to year and it is not possible to know the exact numbers involved. 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. 50).
- E.—There are few beneficiaries under this subhead. A further diminution in numbers led to a relatively large saving.
- F.—There has been a problem in predicting the number of pensioners accurately because of the relatively recent introduction of the Pension Schemes accounted for under this subhead. In addition, in estimating the number of lump sum payments an element for death gratuities, voluntary and ill-health retirements, etc., must be included. There is no exact data available on these types of payment. In addition to the amount expended under this subhead, a sum of £1,056,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- G.—Due to the nature of the items covered in this subhead it is difficult to estimate accurately. Injury warrant grants were higher than expected.
- H.—The number of pensioners under this subhead has been declining over the years. The decline was not as great as expected in 1983.

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)	28,000	34,799
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	—
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))	2,515,000	2,515,000
4. Receipts in respect of pension liability of staff on loan, etc. ...	142,000	249,640
5. Contributions to Widows' and Children's Pensions Schemes for Civil Servants and others	3,330,000	3,607,172
6. Repayment of Gratuities, etc.	600	20,400
7. Purchase of notional service	100,000	133,332
8. Miscellaneous	5,000	28,822
	<u>£6,121,000</u>	<u>£6,589,165</u>

Vote 20

1. This recoupment which relates to 1982 was greater than the sum estimated for 1983. The amount due in respect of 1983 was not received until early 1984.
2. Anticipated payments by Local Authorities did not occur.
4. It is extremely difficult to predict the number of officers on loan in any one year.
5. Female officers have only joined the scheme since 1981 — receipts were higher than expected on this account.
6. Repayment of gratuities can vary considerably from year to year and are therefore difficult to estimate.
7. The number of officers purchasing service can fluctuate from year to year and there is, therefore, a difficulty in accurately predicting the likely amount involved.
8. Surplus due largely to refunds under the Transfer Scheme — the effects of the new Transfer Scheme only became evident during 1983. It will be some time before the numbers involved settle at a predictable level.

EXTRA REMUNERATION

Forty-six pensioners received from public funds sums ranging from £447 to £16,238 as remuneration for services rendered.

The total number of pensioners who received extra remuneration was sixty-one.

KEVIN MURPHY,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
19 Aibreán, 1984.

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, 1983, 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 ...	6,653,000	6,554,242	98,758	—
A.2.—Consultancy Services ...	45,000	28,292	16,708	—
B.1.—Travelling and Incidental Expenses	747,000	711,285	35,715	—
B.2.—Office Machinery and other Office Supplies ...	156,000	165,684	—	9,684
C.—Post Office Services...	327,000	614,341	—	287,341
D.—Payments to the Incorporated Council of Law Reporting for Ireland	38,000	33,785	4,215	—
E.—Commissions and Special Inquiries	32,000	26,278	5,722	—
F.1.—Legal Aid—Criminal ...	1,850,000	1,534,670	315,330	—
F.2.—Legal Aid Board (Grant-in-Aid)	1,305,000	1,300,000	5,000	—
G.—Compensation for Personal Injuries Criminally Inflicted ...	3,500,000	3,496,423	3,577	—
GROSS TOTAL	£ 14,653,000	14,465,000	485,025	297,025
			Surplus of Gross Estimate over Expenditure £188,000	
	Estimated	Realised	Surplus of Appropriations in Aid realised £1,502	
H.—Appropriations in Aid	303,000	304,502	Total Surplus to be surrendered £189,502	
NET TOTAL	£ 14,350,000	14,160,498		

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Fees for Nationality and Citizenship Certificates (No. 26 of 1956)	21,600	23,144
Public Record Office Fees ...	13,000	12,893

Vote 21

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £269,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- A.2.—The saving was due mainly to a decision to avail of the services of the Department of the Public Service, rather than to employ an outside consultant, to carry out a feasibility study into computerisation of prison records.
- B.2.—The excess was due to the purchase of additional office machinery and related supplies. The overall excess was partly offset by savings on photocopying equipment.
- C.—The excess arose through the payment of arrears for postal, handling and miscellaneous services which had been underestimated for 1983 and prior years.
- D.—The saving arose because the amount sought by the Council for the publication of law books was less than expected.
- E.—Expenditure is made up of fees paid to members of the Criminal Injuries Compensation Tribunal. Since fees are related to the volume of cases dealt with by the Tribunal they are difficult to estimate with accuracy.
- F.1.—It is difficult to estimate accurately expenditure under this subhead. It depends on the number of cases in which Legal Aid is granted by the Courts and upon other factors which are largely outside the control of the Department of Justice.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Film Censorship fees (cash)	48,000	49,845
2. Recoupment of salaries, etc. of officers on secondment	240,000	242,413
3. Miscellaneous	15,000	12,244
	<u>£303,000</u>	<u>£304,502</u>

3. These receipts consist largely of refunds from the EEC and Council of Europe in relation to official travel. The amount of travel, and correspondingly the refunds, was less than expected in 1983.

EXTRA REMUNERATION

Seventy-seven officers received overtime payments in excess of £400, with amounts paid varying between £403 and £3,472. Overtime was paid to two hundred and sixteen officers in all at a total cost of £109,631.

An Assistant Secretary received a fee of £1,229 as a member of the Legal Aid Board.

A retired Civil Servant received fees totalling £2,333 for services as mediator in (a) a review of pay and related conditions of prison officers and (b) claims made on behalf of District and Circuit Courts' Staff.

NOTES

Seven *ex-gratia* payments, totalling £1,084, were made to counsel whose assignments in a number of criminal cases were technically outside the scope of the Criminal Legal Aid Scheme, 1965-1982 (S.332/3/75; S.13/8/80 and S.13/9/80).

A sum of £368 owed to the Film Censor's Office for censorship fees by a film company which went into liquidation, was written off (S.13/7/63).

An *ex-gratia* payment of £38 was made to an unestablished messenger to compensate for wages lost due to an injury received while performing official duties (E.109/93/80).

Ex-gratia payments of £13 and £10 were made to two officers in respect of damage to personal property (E.109/41/41).

Vote 21

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER 1983

Commission or Special Inquiry	Year of Appointment	Total expenditure to 31st December, 1983
Criminal Injuries Compensation Tribunal	1974	£ 101,674

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1984.

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, 1983, 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	158,557,000	151,438,059	7,118,941	—
B.1.—Travelling and Incidental Expenses	7,195,000	8,463,523	—	1,268,523
B.2.—Office Machinery and other Office Supplies	1,250,000	1,352,872	—	102,872
C.—Post Office Services... ..	5,558,000	6,276,996	—	718,996
D.—Clothing and Accessories	1,153,000	1,203,709	—	50,709
E.—Station Services	1,418,000	1,300,151	117,849	—
F.—St. Paul's Garda Medical Aid Society (Grant-in-Aid)	20,000	15,800	4,200	—
G.—Transport	6,229,000	7,044,064	—	815,064
H.—Equipment... ..	2,290,000	5,463,752	—	3,173,752
I.—Aircraft	1,000	—	1,000	—
J.—Superannuation, etc.	23,890,000	24,174,266	—	284,266
K.—Witnesses' Expenses	240,000	281,231	—	41,231
GROSS TOTAL	£ 207,801,000	207,014,423	7,241,990	6,455,413
			Surplus of Gross Estimate over Expenditure £786,577	
	Estimated	Realised	Surplus of Appropriations in Aid realised £372,210	
L.—Appropriations in Aid	2,391,000	2,763,210		
NET TOTAL	£ 205,410,000	204,251,213	Total Surplus to be surrendered £1,158,787	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—In addition to the amount expended under this subhead, a sum of £370,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).

B.1.—The excess was due mainly to an increase in the rates for travelling and subsistence effective from 1st January, 1982, which involved expenditure in 1983 that had not been provided for, and also because compensation payments under the Garda Síochána (Compensation) Acts 1941 to 1945 were higher than expected.

- B.2.—The excess was due mainly to the purchase of additional office machinery.
- C.—The excess arose through the payment of arrears for postal, handling and miscellaneous services which had been underestimated for 1983 and prior years.
- E.—The saving arose mainly because expenditure on fuel was less than expected. It is difficult to forecast fuel costs accurately.
- F.—Provision had been made to increase the grant-in-aid in 1983, but in the event this was not necessary.
- G.—The excess arose from an increase in maintenance and running costs, including petrol, and from the purchase in late 1983 of additional vehicles.
- H.—The excess was due mainly to a decision to purchase outright in 1983 radio equipment for which only leasing costs had been provided in the estimate.
- I.—The amount granted was a token provision and no expenditure was incurred.
- J.—In addition to the amount expended under this subhead, a sum of £304,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- K.—Expenditure under this subhead is difficult to estimate accurately. It depends on the volume of court cases heard, numbers of witnesses called, the level of expenses claimed, etc.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions to the Garda Síochána Widows' and Children's Pensions Scheme	1,517,000	1,817,187
2. Miscellaneous receipts	874,000	946,023
	<u>£2,391,000</u>	<u>£2,763,210</u>

1. Receipts under this heading are affected by the level of retirements which were higher than anticipated in 1983. Also, additional contributions arose from pay increases and from extra Gardaí.
2. The surplus is due to higher than expected receipts from accident report fees, sale of old stores, and recovery in respect of damage to official vehicles and other Garda property. Miscellaneous receipts are difficult to estimate accurately.

Miscellaneous items comprised the following:—

	£
Repayment of advances under Subhead B.1.	45,250
Repayment for services rendered by the Garda Síochána	166,167
Recovery in respect of damage to official vehicles and other Garda property	42,259
Proceeds of sales of used vehicles, old stores and forfeited and unclaimed property	332,899
Fees for accident and malicious damage reports	278,144
Centage charge to Insurance Companies for collection of insurance premiums	27,693
Recovery of witnesses' expenses	22,713
Minor unclassified items	30,898
	<u>£946,023</u>

Vote 22

STATEMENT OF LOSSES (GARDA VEHICLES ETC.)

In fifty-six accidents involving Garda Síochána vehicles, damage and other costs amounting to £127,257 was attributable to Garda personnel (S.13/18/56).

In four hundred and sixty-one accidents involving Garda Síochána vehicles, damage and other costs amounting to £271,469 was not attributable to Garda personnel. In the case of fifty-eight of these accidents compensation totalling £23,787 was recovered (S.13/18/56 and S.16/1/67).

In one hundred and thirty-four accidents involving Garda Síochána vehicles, damage and other costs amounting to £165,391 was charged in cases where responsibility had not yet been assigned. In the case of eight of these accidents compensation totalling £4,335 was recovered (S.13/18/56 and S.16/1/67).

In one hundred and sixty-six cases damage amounting to £34,720 was caused to Garda Síochána vehicles which the Garda Authorities had determined as being maliciously caused. In five of these cases compensation totalling £3,148 was recovered (S.200/9/45).

EXTRA REMUNERATION

Seven thousand, seven hundred and thirteen members of the Garda Síochána and thirty-four civilian employees received overtime payments in excess of £400, with amounts paid varying between £400 and £8,424. Overtime was paid to ten thousand, five hundred and forty-five persons in all at a total cost of £10,915,648.

Eighteen members of the Garda Síochána received amounts totalling £6,134 and ranging from £50 to £1,168 from Vote 4 for work on the collection of statistics.

NOTES

£12,908 was received in respect of fees (Revenue 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, without payment (S.4/17/63).

Army helicopters were availed of by Garda personnel during 1983, without payment.

Limited quantities of ammunition were made available, by the Department of Defence free of charge, to the Garda Síochána for the test firing of weapons (S.4/34/49).

Sums amounting to £1,111, representing the cost of repairs to four Garda cars damaged in three accidents involving Army vehicles were written-off (S.13/7/63).

Sums amounting to £3,733, representing the cost of repairs to three Garda cars damaged in three accidents involving Department of Posts and Telegraph vehicles were written-off (S.13/7/63).

Sums totalling £2,758 were paid in respect of unvouched expenses to witnesses from overseas who voluntarily attended court to give evidence in a criminal prosecution (S.13/8/78).

Overpayments totalling £403, which were the result of an accounting error in respect of a shift allowance paid to certain boilermen in the Garda Training Centre, were waived (S.13/8/78).

An interest-free loan of £360 was made to a member of the Garda Síochána as a result of damage to personal property, pending the processing of a malicious damage claim (S.13/57/34).

An *ex-gratia* payment of £1,337 was made to a contractor in respect of a price increase granted by the Department of Finance on the original tender price approved by the Government Contracts Committee (S.9/2/76).

A sum of £450 was paid to a civilian for damage to personal property (S.13/8/78).

Two Gardaí received payments of £260 and £20 respectively as compensation for sums stolen from them in the course of duty (S.13/14/76).

An *ex-gratia* payment of £150 was made to two civilians for damage to personal property (S.13/8/78).

Vote 22

An *ex-gratia* payment of £63 was made to a civilian for damage to personal property (S.16/1/67).

An *ex-gratia* payment of £36 was made to a civilian for property damaged in a fire in a Garda Station (S.13/8/78).

An *ex-gratia* payment of £20 was made to a civilian for expenses incurred while assisting the Gardaí (S.13/11/68).

An *ex-gratia* payment of £18 was made to a civilian for damage to personal property (S.13/14/76).

An *ex-gratia* payment of £6 was made to a civilian for damage to personal property (S.13/14/76).

A sum of £25,085 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 £22,199 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 £11,665 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 £11,665 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, 1983

The following statement shows the total receipts proper to the Fund for the year 1983, and the amount of payments in that period and the balance of the Fund at 31st December, 1983.

				£
Balance brought forward on 1st January, 1983	...	...	...	2,371
Receipts for year ended 31st December, 1983	...	...	...	22,685
				<u>25,056</u>
Payments for year ended 31st December, 1983	...	...	...	21,436
				<u>£3,620</u>

The receipts into the Fund for the year amounted to £22,685 as shown hereunder:—

	£
Contribution from Garda Vote	415
Receipts from disciplinary measures	2,290
Revenue rewards	3,433
Fishery rewards	942
Receipts from Weights and Measures	
Verification Fees Account ...	15,605
	<u>£22,685</u>

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1984.

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, 1983, 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	25,433,000	25,010,608	422,392	—
B.1.—Travelling and Incidental Expenses	776,000	817,270	—	41,270
B.2.—Office Machinery and other Office Supplies	40,000	37,214	2,786	—
C.—Post Office Services... ..	249,000	399,002	—	150,002
D.—Buildings and Equipment	13,078,000	11,885,878	1,192,122	—
E.—Prison Services, etc.	3,281,000	3,320,166	—	39,166
F.—Manufacturing Department and Farm	385,000	202,038	182,962	—
G.—Probation and Welfare Services	889,000	687,220	201,780	—
H.—Educational Services	130,000	135,065	—	5,065
GROSS TOTAL	£ 44,261,000	42,494,461	2,002,042	235,503
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,766,539	
<i>Deduct—</i>			Deficiency in Appropriations in Aid realised £4,380	
I.—Appropriations in Aid	528,000	523,620	Net Surplus to be surrendered £1,762,159	
NET TOTAL	£ 43,733,000	41,970,841		

Estimated daily average number of prisoners	...	...	...	...	1,480
Actual daily average number of prisoners	...	...	...	...	1,418

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £868,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- B.1.—The excess arose mainly because of an increase in the rates payable for travelling and subsistence, and to higher than expected payments to the Department of Posts and Telegraphs for uniforms.
- B.2.—The saving was due mainly to the provision of more cost-effective photocopying machines in a number of locations during 1983.
- C.—The excess arose through the payment of arrears for postal, handling and miscellaneous services which had been underestimated for 1983 and prior years.

- D.—The saving arose mainly because building construction and maintenance work proceeded at a slower pace during 1983 than anticipated.
- F.—The saving arose mainly because developments in workshop areas did not proceed as quickly as anticipated. Consequently expenditure on equipment and raw materials was lower than expected.
- G.—The saving arose because the development of some hostels and workshops by local voluntary bodies did not progress as fast as had been expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Manufacturing Department and Farm (including produce used in prisons)	300,000	215,235
2. European Social Fund	163,000	87,525
3. Miscellaneous	65,000	220,860
	<u>£528,000</u>	<u>£523,620</u>

- The deficiency arose because the level of workshop activity was less than had been expected.
- Receipts from the European Social Fund were less than expected because certain construction training schemes had not begun in 1983.
- The surplus arose mainly from once-off payments by Local Authorities, under Section 74 of the Children Act 1908, of the cost of maintaining young offenders in Loughan House.

EXTRA REMUNERATION

One thousand, five hundred and twenty-eight officers received overtime payments in excess of £400, with amounts paid varying between £414 and £15,585. Overtime was paid to one thousand, five hundred and eighty-nine officers in all at a total cost of £7,305,407.

NOTES

An interest-free loan of £68 was made to an officer in respect of damage to personal property, pending the processing of a malicious damage claim against Dublin Corporation (S.13/7/82 and S.13/5/7/34).

Ex-gratia payments totalling £144 were made to five officers for damage to personal property (E.109/41/41).

A sum of £45 was paid in compensation to the rentors for loss of a video film in Limerick Prison (S.13/8/78).

This account includes a sum of £2,473 which was charged in respect of four accidents involving Prison Service vehicles. In each of the four accidents Prisons staff were deemed to be responsible (S.16/1/67 and S.13/18/56).

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1984.

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.

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31ST DECEMBER, 1983

	Agriculture	Other Industries	Total		Agriculture	Other Industries	Total
	£	£	£		£	£	£
Stock in hand, 1st January, 1983	28,856	196,450	225,306	Sales	42,013	170,479	212,492
Purchases	26,256	164,311	190,567	* Stock in hand 31st December, 1983	24,995	198,566	223,561
Profit	11,896	8,284	20,180				
	£67,008	£369,045	£436,053		£67,008	£369,045	£436,053

*Materials, £129,627; manufactured goods, £18,893; tools, etc., £75,041.

RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1st January, 1983	£	Amount due in respect of sales as at 1st January, 1983	£
Purchases during year ended 31st December, 1983	62,306	Sales during year ended 31st December, 1983	50,348
	190,567		212,492
†Amount due in respect of purchases as at 31st December, 1983	252,873	*Amount due in respect of sales as at 31st December, 1983	262,840
	50,835		47,605
Expenditure from Subhead F as per Appropriation Account	£202,038	Receipts under Subhead I (1) as per Appropriation Account	£215,235
†Viz.—Public Departments, £31,518; other persons, £19,317.		*Viz.—Public Departments, £11,775; other persons, £35,830.	

A. WARD,
Accounting Officer.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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 ...	6,785,000	6,677,965	107,035	—
B.1.—Travelling and Incidental Expenses	789,000	756,579	32,421	—
B.2.—Office Machinery and other Office Supplies	213,000	227,414	—	14,414
C.—Post Office Services... ..	532,000	519,698	12,302	—
GROSS TOTAL	£ 8,319,000	8,181,656	151,758	14,414
			Surplus of Gross Estimate over Expenditure £137,344	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised £110,068	
D.—Appropriations in Aid	640,000	529,932		
NET TOTAL	£ 7,679,000	7,651,724	Net Surplus to be surrendered £27,276	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Court Percentages	27,000	14,875
A refund from the Department of Posts and Telegraphs in respect of payments by this Department for postal and miscellaneous services the cost of which had been overestimated for years prior to 1983 ...	—	178,390

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—In addition to the amount expended under this subhead, a sum of £249,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).

B.2.—The excess arose because of the need to purchase essential additional computer equipment and other office machinery and related supplies. The excess was partly offset by savings on photocopying equipment.

Vote 24

APPROPRIATIONS IN AID

									Estimated	Realised
									£	£
1. Fines	...	...	...	...	...	...	...	...	500,000	417,527
2. Fees	...	...	...	...	...	...	...	...	105,000	91,177
3. Miscellaneous	...	...	...	...	...	...	...	...	35,000	21,228
									<u>£640,000</u>	<u>£529,932</u>

Fines and Fees collected during the year were less than anticipated.

It is difficult to estimate accurately the miscellaneous receipts.

EXTRA REMUNERATION

Fifty-one officers received overtime payments in excess of £400, with amounts paid varying between £405 and £3,764. Overtime was paid to two hundred and seventeen officers in all at a total cost of £78,817.

NOTES

An *ex-gratia* payment of £224 was made to a firm of solicitors arising out of the loss of Excise Duty Stamps and District Court Fee Stamps (S.13/19/83).

Fees paid by means of Revenue stamps were:—

								£
District Court fees	...	...	...	...	...	...	...	1,237,336
Circuit Court fees	...	...	...	...	...	...	...	990,433
Judicature fees (including Bankruptcy fees, Judgments Registry fees and Chief Justice fees)	...	...	...	...	...	...	...	1,867,299

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE
30th April, 1984.

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, 1983, 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	4,676,000	4,549,666	126,334	—
B.1.—Travelling and Incidental Expenses	207,000	202,155	4,845	—
B.2.—Office Machinery and other Office Supplies	212,000	239,637	—	27,637
C.—Post Office Services... ..	198,000	241,350	—	43,350
TOTAL	£ 5,293,000	5,232,808	131,179	70,987

Surplus to be surrendered £60,192

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Land Registry Fees	£5,192,420
Registry of Deeds Fees	£223,006

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £185,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- B.2.—The excess was mainly due to the purchase of additional computer equipment and other office machinery.
- C.—The excess arose through the payment of arrears for postal, handling and miscellaneous services which had been underestimated for 1983 and prior years.

EXTRA REMUNERATION

Fifty-seven officers received overtime payments in excess of £400, with amounts paid varying between £406 and £7,664. Overtime was paid to three hundred and thirty-two officers in all at a total cost of £118,735.

NOTE

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

	£
Land Registry fees	422,037
Registry of Deeds fees... ..	599,434

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1984.

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 Cúirtas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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 ...	95,000	93,706	1,294	—
B.—Travelling and Incidental Expenses ...	7,900	6,937	963	—
C.—Post Office Services... ..	6,210	4,107	2,103	—
GROSS TOTAL	£ 109,110	104,750	4,360	—
			Surplus of Gross Estimate over Expenditure £4,360	
<i>Deduct—</i>	Estimated	Realised		
D.—Appropriations in Aid	110	110		
NET TOTAL	£ 109,000	104,640		Surplus to be surrendered £4,360

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Expenditure on stationery, law charges and travelling was less than anticipated and the savings were partly offset by the purchase of additional office machinery.

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

EXTRA REMUNERATION

One officer received overtime payments of £737. Overtime was paid to six officers in all at a total cost of £1,319.

ANTOINETTE DORIS,
Accounting Officer.

OFFICE OF CHARITABLE DONATIONS AND BEQUESTS,
27th April, 1984.

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-Reachtairte Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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	10,301,000	10,153,980	147,020	—
A.2.—Consultancy Services	10,000	7,869	2,131	—
B.1.—Travelling and Incidental Expenses	1,413,000	1,522,042	—	109,042
B.2.—Office Machinery and other Office Supplies	124,000	141,901	—	17,901
C.—Post Office Services... ..	570,000	953,219	—	383,219
D.—Commissions and Special Inquiries	26,000	14,577	11,423	—
E.1.—Local Authority Housing Subsidy	128,209,000	124,181,985	4,027,015	—
E.2.—Private Housing Grants				
<i>Original</i> £18,050,000				
<i>Less Supplementary</i> 99,990				
	17,950,010	18,389,010	—	439,000
E.3.—Private Housing Subsidies ...	15,506,010	15,495,386	10,624	—
E.4.—Payment to Grant-in-Aid Fund for Task Force on Special Housing-Aid for the Elderly (Grant-in-Aid)	1,000,000	1,000,000	—	—
F.1.—Water Supply and Sewerage, etc., Subsidies	29,674,000	27,315,922	2,358,078	—
F.2.—Water Supply and Sewerage Grants	7,200,000	3,890,214	3,309,786	—
F.3.—Public Water Supply Grants ...	5,300,000	2,833,600	2,466,400	—
G.—Grants in respect of Environmental Works and Dangerous Places	2,035,000	2,699,707	—	664,707
H.—Recoupment of Expenditure in respect of Register of Electors	533,000	584,006	—	51,006
I.—An Foras Forbartha, Teo. (Grant-in-Aid)	2,750,000	2,750,000	—	—
J.—Local Improvements Scheme ...	3,000,000	3,000,000	—	—
K.—Technical Assistance	1,000	—	1,000	—
L.—Grants in respect of Road Works, Road Safety and Related Services	116,309,010	118,295,000	—	1,985,990
M.—Licensing and Registration of Motor Vehicles, Licensing of Drivers and Testing of Vehicles	5,435,000	5,482,000	—	47,000

Vote 27

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
N.—Recoupment of Expenditure on foot of certain Malicious Injuries	6,000,000	6,000,000	—	—
O.—Grant in Relief of Rates	163,500,000	163,500,000	—	—
P.—Grant in lieu of Rates on Agricultural Land	114,000,000	113,999,290	710	—
Q.—Payment to Dublin Inner City Group Fund (Grant-in-Aid)	300,000	300,000	—	—
R.—Grant for the Public Library Service	730,000	999,965	—	269,965
S.—Rehabilitation of Travelling People	1,507,000	1,504,136	2,864	—
T.—An Bord Pleanála	260,000	402,000	—	142,000
U.—Fire and Emergency Services ...	1,352,010	1,296,651	55,359	—
V.—Dublin Inner City Development Authority (Grant-in-Aid)	160,000	—	160,000	—
W.—Custom House Docks Development Commission (Grant-in-Aid) ...	10,000	—	10,000	—
X.—Dublin Walled City Development Commission (Grant-in-Aid) ...	10,000	—	10,000	—
Y.—Miscellaneous Services	549,000	516,516	32,484	—
AA.—Private Rented Dwellings Determination of Terms of Tenancy	Nil			
Original	£100,000			
Supplementary	100,000	48,805	51,195	—
GROSS TOTAL				
Original	£635,824,030			
Supplementary	10			
	£	635,824,040	627,277,781	12,656,089
				4,109,830
				Surplus of Gross Estimate over Expenditure £8,546,259
		Estimated	Realised	Surplus of Appropriations in Aid realised £47,471
Deduct				
Z.—Appropriations in Aid		29,815,030	29,862,501	
NET TOTAL				
Original	£606,009,000			
Supplementary	10			
	£	606,009,010	597,415,280	Total Surplus to be surrendered £8,593,730

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Compensation from the British Government for damage to cross-border roads in 1970-71	£600,000
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—The full provision for consultancy services was not required.

B.1.—Excess due principally to increased motor mileage and subsistence rates.

Vote 27

- B.2.—Excess due to necessity to purchase essential items of office equipment.
- C.—The excess is accounted for by (a) arrears due in respect of previous years and (b) underestimation of cost of services for the current year.
- D.—Accurate estimation is not possible.
- E.1.—Saving due to some overestimation in demand, changes in interest rates and the slow rate of draws from the Local Loans Fund.
- E.2.—The maturity rate for new house grants was in excess of that anticipated.
- F.1.—Savings arose due mainly to the fact that the level of claims received was less than anticipated.
- F.2.—The number of claims in respect of work completed on schemes was less than anticipated.
- F.3.—The progress of works and level of grants due to local authorities in consequence was less than anticipated.
- G.—Schemes not provided for accounted for the excess.
- H.—Pay increases and other costs not provided for accounted for the excess.
- K.—Claims were not submitted in respect of grants which had been approved.
- L.—The demand by local authorities for recoupment arising from the progress of works was greater than expected.
- R.—The excess was due to the number of claims made on An Comhairle Leabharlanna by local authorities being greater than anticipated.
- T.—Excess due to costs not provided for.
- V, W, and X.—Legislative proposals for the establishment of these bodies were not enacted and no expenditure was therefore incurred.
- Y.—Savings arose due mainly to delays in connection with projects relating to pollution control.
- AA.—Delays in connection with the acquisition of premises and the appointment of personnel resulted in savings.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by Local Authorities, etc., for audit of their accounts	850,000	1,028,580
2. Costs payable by Local Authorities in relation to inquiries ...	15,030	24,951
3. Expenses repayable by Local Authorities under section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939)	103,000	90,187
4. Fees payable by applicants for certificates of reasonable value of new houses... ..	232,000	234,754
5. Inspection fees in respect of the scheme of structural guarantees for new houses	300,000	322,033
6. Fees payable by applicants for driving tests	1,000,000	1,225,997
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))	7,140,000	6,284,078
8. Receipts from European Social Fund	115,000	256,220

Vote 27

	Estimated	Realised
	£	£
9. Contributions in lieu of rates	20,000,000	20,000,000
10. Miscellaneous, including refunds on certain housing grants, salaries of officers on loan to outside bodies and other refunds and payments from the EEC	60,000	395,70
	<u>£29,815,030</u>	<u>£29,862,501</u>

- 1 and 2. Receipts in respect of these items are difficult to estimate accurately
3. Reduced staff numbers in the Combined Purchasing Section accounted for the variation.
5. Arrears in respect of previous year accounted for excess.
6. Changes in regulations governing learner drivers led to an increase in applications for driving tests.
7. The level of schemes qualifying for recoupment was less than anticipated.
8. It is not possible to give an accurate estimate in advance.
10. The principal receipts under this heading were:—foreign exchange rate guarantee scheme for building societies, £257,562; recoupment of travelling expenses from the EEC, £27,533; refund of salaries of officers on loan to outside bodies, £58,668; refund of private housing grants, £14,287; Department of Social Welfare contribution in respect of messenger services, £6,800; Fire Prevention Council superannuation scheme contribution, £5,984; Vested Cottages Appeals fees, £1,415.

EXTRA REMUNERATION

A Deputy Chief Adviser received an allowance of £625 as a member of An Bord Pleanála.

Three Assistant Principal Officers, eight Higher Executive Officers, four Executive Officers, two Administrative Officers, four Typists and one Personal Assistant received amounts ranging from £400 to £3,034 for special or higher duties. The total amount paid was £30,274.

Two Executive Officers, three Staff Officers, seventeen Clerical Officers, four Clerical Assistants, one Paperkeeper, eight Service Attendants and fifteen Messengers received amounts ranging from £400 to £3,943 for overtime. The total number of officers who performed overtime was two hundred and seventeen and the total expenditure was £74,485.

One Environmental Services Inspector received £738 for attendance at meetings abroad. The total amount paid was £4,348.

NOTES

In addition to the grant-in-aid issued from the vote, an extra amount of £102,000 was issued to An Foras Forbartha Teo. from the Vote for Increases in Remuneration and Pensions (No. 50).

A sum of £766,200 was charged to Subhead A.1 in respect of staff assigned to An Bord Pleanála.

A sum of £80,474 was charged to Subhead A.1 in respect of The Irish Water Safety Association.

A sum of £43,415 was charged to Subhead B.1 in respect of travelling and subsistence incurred by staff assigned to An Bord Pleanála.

Two amounts of £480 each in respect of house improvement grants paid in error were written off as irrecoverable (S.116/79).

DUBLIN INNER CITY GROUP FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER 1983

Receipts		Payments	
	£		£
Balance on 1st January, 1983	334,185	Grants (see schedule)	252,371
Grant-in-Aid	300,000	Balance on 31st December, 1983	381,814
	£634,185		£634,185

SCHEDULE

DUBLIN INNER CITY GROUP FUND PAYMENTS IN YEAR ENDED 31ST DECEMBER 1983

Project	Agent (a)	Amount
		£
1. Grant to the Department of Labour for the Dublin Inner City Employment Programme	Department of Labour	20,000
2. Dublin Institute for Adult Education:		
(i) Programme for disadvantaged mothers	Dublin Corporation	13,742
(ii) Literacy Scheme	Do.	5,000
3. Lourdes Community Craft Centre	Do.	3,664
4. St. Mary's Youth Club, East Wall, Grant towards renovation of premises	Do.	1,245
5. North Inner City Co-operative		
(i) Grant towards salary of manager	IDA	5,000
(ii) Grant towards purchase of a lease	Dublin Corporation	14,000
(iii) Structural works	Do.	9,322
6. North Centre City Community Action Programme		
(i) Grant towards festival costs	Do.	1,000
(ii) Grant towards expenses of costume and design	Do.	3,000
7. Rialto Parish Centre — renovations	Do.	4,630
8. Killnacrott Abbey Project — renovations	Do.	8,000
9. St. Saviour's Youth Club		
(i) Grant towards renovation	Do.	8,400
(ii) Grant towards purchase of minibus	Do.	6,300
10. St. James's Parochial Hall — heating costs	Do.	500
11. Our Lady of Lourdes Parish		
(i) Grant towards salary of Community Worker	Do.	8,250
(ii) Grant towards salary of Co-ordinator of Youth services	Do.	1,875
(iii) Youth Employment Scheme	Do.	622
12. St. Theresa's College		
(i) Purchase of Computer and Ancillaries	Do.	2,492
(ii) Purchase of Equipment	Do.	1,400
13. Dublin Parks Tennis League	Do.	10,000
14. Eastern Health Board-supervised flats scheme	Eastern Health Board	46,500
15. Dublin Youth Theatre		
Grant towards production costs	Dublin Corporation	1,550
16. St. Vincent's Trust, Mabbot Lane		
Grant towards renovation	Do.	10,142

Vote 27

SCHEDULE—continued

Project	Agent (a)	Amount £
17. Belvedere Youth Club Grant towards purchase of equipment	Do.	300
18. Westland Row/City Quay Social Services Council Grant for community festival costs	Do.	300
19. South Inner City Development Association Grant for expenses	Do.	2,500
20. Poplar Row/Courtney Place and District Commu- nity Centre Grant towards cost of furnishing and equipment	Do.	700
21. East Wall Water Sports Group Grant for purchase of a boat	Do.	2,160
22. St. Andrew's, Rialto Grant for alterations and improvements	Do.	2,500
23. Grant to the Department of Education in respect of teaching equipment for inner city schools.	Department of Education	3,032
24. St. Laurence O'Toole GAA Club Grant towards purchase of a snooker table	Dublin Corporation	1,000
25. Liberties Association Grant towards renovations of premises	Do.	1,000
26. Royal Dublin Society Grant towards publication of 'Dublin Inner City Flora'	Do.	200
27. St. Laurence O'Toole C.B.S. Seville Place Grant for purchase of minibus	Do.	8,000
28. Belvedere Football Club Grant to finance coaching and development programme 1983	Do.	2,320
29. Hardwicke Street Tenants' Association Grant towards costs of 1983 football competition	Do.	100
30. Lourdes Youth Services Grant towards cost of equipment	Do.	1,590
31. Central Fisheries Board Survey of fish stock in Royal and Grand Canals	Do.	2,000
32. Donore Boxing Club Cost of equipment and repairs to club	Do.	435
33. St. Francis Xavier's Boys' Club Grant towards cost of renovations to club premises	Do.	8,000
34. St. Francis Xavier's Community Centre Grant towards cost of equipment	Do.	1,500
35. British Rail Boxing Club Grant towards cost of extra equipment for club	Do.	700
36. St. Francis Xavier parish Employment of youth officer	Do.	3,250
37. East Wall Community Association Grant for renovations to community centre	Do.	11,000
38. St. Audoen's Co-operative Society Grant towards cost of wooden benches and mural painting at Oliver Bond Street Flats	Do.	2,250
39. St. Joseph's Camogie Club Grant for purchase of equipment	Do.	200
40. Sheriff Street Disco Committee Grant for purchase of equipment	Do.	1,500
41. St. Vincent's Trust, Henrietta Street Grant towards salary of project manager, 1983	IDA	9,000
42. St. Laurence O'Toole School Grant towards cost of games equipment	Dublin Corporation	200
TOTAL		£252,371

(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, 1983

Receipts		Payments	
	£		£
Balance on 1st January, 1983	458,707	Expenditure (see schedule) ...	1,045,995
Grant-in-Aid	1,000,000	Balance at 31st December, 1983	412,712
	£1,458,707		£1,458,707

SCHEDULE

TASK FORCE ON SPECIAL HOUSING AID FOR THE ELDERLY. PAYMENTS IN YEAR ENDED
31st DECEMBER, 1983

Payee	Amount
	£
Southern Health Board	144,947
North Western Health Board	120,000
Midland Health Board	89,692
Western Health Board	100,000
Eastern Health Board	226,000
North Eastern Health Board	158,000
Mid Western Health Board	82,626
South Eastern Health Board	71,807
National Building Agency Ltd.	23,782
Martin Brothers	18,882
Tothill Ltd.	10,133
Miscellaneous	126
TOTAL	£1,045,995

ENVIRONMENTAL WORKS (YOUTH EMPLOYMENT) SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER 1983

Receipts		Payments	
	£		£
Balance at 1st January, 1983	3,815,578	Grants (see schedule)	7,011,828
Department of Labour (Subhead T)	8,000,000		
Youth Employment Agency	1,043,144	Balance at 31st December, 1983	5,846,894
	£12,858,722		£12,858,722

SCHEDULE

ENVIRONMENTAL WORKS (YOUTH EMPLOYMENT) SCHEME SUSPENSE ACCOUNT
PAYMENTS TO LOCAL AUTHORITIES IN YEAR ENDED 31ST DECEMBER 1983

Local Authority	Amount
	£
Carlow County Council	41,439
Cavan County Council	42,200
Clare County Council	88,019
Cork County Council	301,064
Donegal County Council	230,214
Dublin County Council	504,988
Galway County Council	301,455
Kilkenny County Council	148,344
Kerry County Council	296,820
Laois County Council	74,405
Leitrim County Council	38,559
Limerick County Council	86,328
Longford County Council	50,000
Louth County Council	199,000
Mayo County Council	294,406
Meath County Council	51,672
Monaghan County Council	33,368
Offaly County Council	54,032
Roscommon County Council	57,190
Sligo County Council	53,464
Tipperary North Riding County Council	26,047
Tipperary South Riding County Council	158,647
Waterford County Council	79,000
Westmeath County Council	127,760
Wexford County Council	266,185
Wicklow County Council	138,807
Cork Corporation	446,467
Dublin Corporation	2,424,000
Dun Laoghaire Corporation	180,333
Limerick Corporation	184,615
Waterford Corporation	33,000
	£7,011,828

D. TURPIN,
*Accounting Officer.*DEPARTMENT OF THE ENVIRONMENT
19th April, 1984.

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.

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

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

	£
Balance on 1st January, 1983	8,683
Receipts from the Employment Guarantee Fund	2,142
	10,825
Payments to Cavan County Council for Environmental Improvement Schemes	10,825
Balance on 31st December, 1983	Nil

DEPARTMENT OF THE ENVIRONMENT,
19th April, 1984.D. TURPIN,
Accounting Officer.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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	£ 11,685,000	£ 11,714,988	£ —	£ 29,988
A.2.—Travelling and Incidental Expenses	1,513,000	1,553,095	—	40,095
A.3.—Office Machinery and other Office Supplies	202,000	242,085	—	40,085
A.4.—Post Office Services	969,000	1,120,002	—	151,002
B.1.—International Activities	666,500	583,543	82,957	—
B.2.—Research Activities	176,000	173,442	2,558	—
C.1.—Higher Education Grants Original £8,586,500 Less Supplementary 28,000	8,558,500	8,557,460	1,040	—
C.2.—University Scholarships, Research Grants and Fellowships	620,000	581,128	38,872	—
D.1.—Publications in Irish	450,000	446,963	3,037	—
D.2.—Grants to Colleges providing Courses in Irish	375,000	315,855	59,145	—
D.3.—Transport Services	28,550,000	28,107,280	442,720	—
D.4.—Technological Aids	50,000	48,055	1,945	—
D.5.—Training Courses — Audio-Visual Aids	7,000	6,277	723	—
D.6.—Grants to Students at Thomond College of Education... ..	685,000	648,133	36,867	—
D.7.—Teachers' Centres	110,000	96,333	13,667	—
D.8.—National and Secondary Schools — Grants towards Clerical Assistance	3,750,000	3,649,416	100,584	—
D.9.—Pearse Commemoration Projects	7,500	7,266	234	—
D.10.—Grants to Voluntary Sports Organisations towards the Employment of Development Officers Original £273,000 Less Supplementary 70,000	203,000	178,427	24,573	—

Vote 28

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
NATIONAL LIBRARY	£	£	£	£
E.1.—Purchase of Books, etc. (Grant-in-Aid)	76,000	76,000	—	—
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	1,000	—	1,000	—
E.4.—Development Schemes	21,000	20,438	562	—
NATIONAL MUSEUM				
F.1.—Purchase of Specimens (Grant-in-Aid)	65,000	65,000	—	—
F.2.—Fittings, Materials, etc.	30,000	30,705	—	705
F.3.—Archaeological Excavations <i>Original</i> £43,000 <i>Less Supplementary</i> 29,990	13,010	6,876	6,134	—
F.4.—Development Schemes	21,000	20,792	208	—
F.5.—Conservation of Specimens	10,000	10,000	—	—
GRANTS-IN-AID				
G.1.—Grant-in-Aid Fund for Cultural, Scientific and Educational Organisations <i>Original</i> £315,000 <i>Supplementary</i> 28,000	343,000	339,500	3,500	—
G.2.—Royal Irish Academy of Music	440,000	440,000	—	—
G.3.—Grant-in-Aid Fund for Sports Organisations <i>Original</i> £619,000 <i>Supplementary</i> 100,000	719,000	717,565	1,435	—
G.4.—Institiúid Teangeolaíochta Éireann	348,000	348,000	—	—
G.5.—Special USA Exhibition Fund	7,500	7,500	—	—
GROSS TOTAL <i>Original</i> £60,675,200 <i>Supplementary</i> 10	£ 60,675,210	60,115,324	821,761	261,875
			Surplus of Gross Estimate over Expenditure £559,886	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised	Surplus of Appropriations in Aid realised £19,207	
Deduct— H.—Appropriations in Aid	364,200	383,407		
NET TOTAL Original £60,311,000 Supplementary 10 £	60,311,010	59,731,917	Total Surplus to be surrendered £579,093	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £40,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- A.3.—The excess was due to the purchase of essential additional equipment.
- A.4.—Payments for postal and telephone services were greater than expected.
- B.1.—Savings were due mainly to favourable changes in exchange rates and to expenditure on international conferences being less than anticipated.
- C.2.—The number of fellowships payable was less than expected.
- D.2.—Attendance at courses was less than anticipated.
- D.5.—Attendance at courses was less than anticipated.
- D.6.—The number of grants payable was less than expected.
- D.7.—The saving was due to delays in the receipt of some accounts for the year.
- D.8.—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.50).
- D.10.—Payments in respect of Development Officers were less than expected.
- E.3.—The post of Inspector of Manuscripts, the holder of which is employed on a fee basis, was not filled during the year.
- F.3.—The saving arose because anticipated appointments were not made.

APPROPRIATIONS IN AID

					Estimated	Realised
					£	£
1. Fees for genealogical researches, etc.	...	...	...	...	12,000	13,934
2. Sales of publications in Irish	...	...	...	...	50,000	37,170
3. Fees for photocopying services	...	...	...	...	25,000	23,949

Vote 28

	Estimated	Realised
	£	£
4. Income from Treasures of Early Irish Art Exhibition in United States (Subhead G.5)...	200	4,216
5. Recoupment of certain travelling and subsistence expenses from the EEC ...	67,000	32,944
6. Contributions from the EEC for educational activities ...	40,000	112,474
7. Treasures of Ireland Exhibition in Europe — recoupment of certain expenses ...	110,000	130,838
8. Miscellaneous ...	60,000	27,882
	<u>£364,200</u>	<u>£383,407</u>

1. Receipts were higher than anticipated.
2. The demand for these publications was less than anticipated.
4. Receipts from sales of publications funded from the Treasures of Early Irish Art Exhibition in the United States were greater than expected.
5. The shortfall in recoupments from the EEC reflects reduced spending on recoverable travel and subsistence.
6. Receipts were greater than anticipated due to the initiation of new research projects.
7. The expenses of the exhibition were greater than anticipated.
8. The shortfall was due in the main to a book-keeping adjustment in respect of outstanding payable orders (see Notes).

EXTRA REMUNERATION

One Assistant Secretary, three Higher Executive Officers, one Executive Officer and one Staff Officer received allowances of £2,391, £3,049, £1,309, £1,543, £1,614 and £561, respectively for special duties.

Five Higher Executive Officers, ten Executive Officers, four Staff Officers, ten Clerical Officers, forty-five Clerical Assistants, two Paper Keepers, eighteen Messengers, six Temporary Porters, six Night Watchmen and two General Operatives received sums varying from £401 to £4,863 in respect of overtime.

The total amount paid in respect of overtime was £193,827.

Three National Library Assistants, one Head Attendant, three Senior Attendants, thirty-seven Attendants, one Mounter and Binder, one Photographer, one Executive Officer in the Institutions of Science and Art received sums varying from £401 to £4,618 in respect of extra attendance, Sunday and night duty.

The total number of officers receiving extra remuneration was three hundred and forty-seven.

NOTES

In addition to the grants issued from the Vote, extra amounts were issued from the Vote for Increases in Remuneration and Pensions (No. 50) as follows:—

	£
Grant-in-Aid Fund for Cultural, Scientific and Educational Organisations ...	2,500
Royal Irish Academy of Music ...	18,000
Institiúid Teangeolaíochta Éireann ...	7,000

The expenditure charged to Subhead A.1 includes a total of £880 paid to two officers in the National Museum in compensation for disturbance resulting from the move from the Royal Hospital, Kilmainham to Merrion Row (E.105/9/81).

The expenditure charged to Subhead A.2 includes an *ex-gratia* payment of £79 made to an inspector in respect of property stolen while on official business (E. 109/41/43).

The expenditure charged to Subhead D.1 includes a total of £49,925 in respect of legal costs and interest in connection with the settlement of a claim by a publisher relating to the preparation of an Encyclopaedia in Irish (S.18/14/76) and an amount of £2,500 paid in connection with the reprinting of sections of an Irish book (S.18/3/52) and an amount of £3,843 paid in respect of additional costs of an Irish book, which were not anticipated and were not provided for in the tender for printing (S.9/8/51).

To reconcile the difference between the amount of outstanding orders listed in the Paymaster

General's Account and that shown in the Department's records, sums totalling £34,598 representing accumulated book-keeping errors, were debited to Appropriations in Aid — item 8 (S.18/7/81).

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, 1983	Total Expenditure to 31st December, 1983
	£	£
Commission on Adult Education	17,658	68,119
Committee on Discipline in Schools	402	402
Total	18,060	68,521

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS
30 Aibreán, 1984.

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, 1983

	Balances on 1st January, 1983	Grants-in-Aid, 1983	Total	Expenditure 1983	Balances on 31st December, 1983
	£	£	£	£	£
Purchase of Specimens for National Museum ...	11,866	65,000	76,866	68,743	8,123
Purchase of Books, etc., for National Library ...	41,317	76,000	117,317	76,412	40,905
Survey and Reproduction of Irish Historical Records in Foreign Collections	11,372	3,200	14,572	2,256	12,316
Fund for Cultural, Scientific and Educational Organisations (a)	—	339,500	339,500	339,500	—
Fund for Sports Organisations (b)	—	717,565	717,565	717,565	—
Fund for Youth Employment (c)	251,695	—	251,695	251,695	—
National Museum — US Exhibition of Treasures of Early Irish Art	28,774	7,500	36,274	1,515	34,759
Total	£ 345,024	1,208,765	1,553,789	1,457,686	96,103

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
30 Aibreán, 1984.

Vote 28

- (a) An analysis of expenditure from this grant-in-aid account is shown below.
 (b) An analysis of expenditure from this grant-in-aid account is shown below.
 (c) This grant-in-aid was transferred to the Department of Labour in 1983 and the balance in the Fund was disposed of as follows:—

	£
Expenditure prior to transfer to the Department of Labour:	10,946
Less miscellaneous receipts subsequent to transfer	1,934
	<hr/>
	9,012
Balance transferred to the Department of Labour	242,683
	<hr/>
Total	£251,695

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

	£
Chester Beatty Library	150,000
Dublin Institute of Adult Education	25,000
Irish Countrywomen's Association	20,000
Music Association of Ireland	8,000
The National Film Institute of Ireland	13,500
An Cumann Scoilríamaíochta	13,500
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	9,000
Aontas	80,000
Foras Éireann	3,000
Marsh's Library	1,000
Comhdháil Múinteoirí na Rinci Gaelacha	1,000
Coimisiún na Rinci Gaelacha	1,000
Slógadh	4,000
	<hr/>
	£339,500

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

	£
Grants to the National Sports Organisations (see Schedule)	507,484
Grants for International Competition	34,850
Grants to National Sports Organisations in respect of coaching at a P.E. Course at the Teachers' Centre, Drumcondra, Dublin	1,206
Payments relating to the promotional activities of COSPOIR, The National Sports Council	98,408
Sports Scholarships	23,279
International Cultural Exchanges	5,469
Contribution towards maintenance of Morton Stadium, Santry, Dublin	42,639
Scheme of assistance for Clubs travelling to Northern Ireland to engage in sports fixtures	3,893
Miscellaneous	337
	<hr/>
	£717,565

SCHEDULE

SCHEDULE OF GRANTS TO NATIONAL SPORTS ORGANISATIONS IN 1983

	£
Association for Adventure Sports	28,320
Bord Lúthchleas na hÉireann	27,260
National Athletic and Cycling Association	11,800
Badminton Union Of Ireland	13,900
Irish Basketball Association	10,000
Irish Amateur Boxing Association	9,600
Irish Canoe Union	6,500
National Community Games	38,384

SCHEDULE —continued

£

Irish Cricket Union	5,400
National Finance Committee for Amateur Association Football	24,000
Comhairle Liathróid Láimhe na hEireann	18,400
Cumann Camogaíochta na nGael	9,600
Cumann Lúthchleas na nGael	40,550
Irish Amateur Gymnastics Association	5,400
Irish Hockey Union	5,100
Irish Ladies Hockey Union	8,860
Olympic Council of Ireland	125,000
Irish Amateur Rowing Union	12,400
Irish Squash Rackets Association	6,600
Irish Amateur Swimming Association	15,340
Irish Lawn Tennis Association	10,700
Volleyball Association of Ireland	5,300
Irish Yachting Association	5,400
Miscellaneous Grants under £5,000 (38 organisations)	63,670
	<u>£507,484</u>

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

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1983

	Securities £	Cash £		Securities £	Cash £
Balances on 1st January, 1983	270,857	14,401			
Transferred from Income Account for Investment	—	19,745	Balances on 31st December, 1983	270,857	34,146
	<u>£270,857</u>	<u>£34,146</u>		<u>£270,857</u>	<u>£34,146</u>

LIST OF SECURITIES HELD ON 31ST DECEMBER, 1983

£

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
6¾% National Loan, 1986/91	400
7% E.S.B. Stock, 1986/91	1,100
7% National Loan, 1987/92	960
7¼% E.S.B. Stock, 1988/93	6
8½% Conversion Stock, 1986/88	500
Agricultural Credit Corporation Deposit Account	73
9¼% Exchequer Loan, 1991/96	1,000
9¾% National Loan, 1984/89	76,332
9¾% 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>

Vote 28

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1983

Fund	Balance on 1st January, 1983	Income, 1983	Total	Expenditure, 1983	Balance on 31st Dec- ember, 1983
	£	£	£	£	£
Killury or Nelan	401	88	489	—	489
Mary C. Ryan	601	93	694	—	694
H. P. Mulock	31	16	47	31	16
Carlisle and Blake	1,504	546	2,050	90	1,960
Reid Bequest—Scheme A	279	282	561	279	282
—Scheme B	1,281	543	1,824	140	1,684
—Scheme C	3,664	1,135	4,799	—	4,799
Fr. O'Halloran	76	30	106	—	106
M. J. McEnery	345	310	655	115	540
Lismore Endowment	—	173	173	58	115
Charleville	92	184	276	92	184
Burke Memorial	12	22	34	—	34
A. Mhic Shuibhne	122	13	135	—	135
Erasmus Smith	—	20,325	20,325	20,325	—
M. A. Hardiman	4,233	4,102	8,335	375	7,960
Murphy Bequest	11,323	12,811	24,134	10,530	13,604
TOTAL	£ 23,964	40,673	64,637	32,035	32,602

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

	£	£	£
Balance on 1st January, 1983			71,701
Receipts:—			
Receipts from the Employment Guarantee Fund		250,000	
Miscellaneous Receipts—refund of grant paid in 1980/81		300	250,300
Payments:—			322,001
Recreational Facilities	273,855		
Youth Employment	Nil	273,855	
Amount transferred to the Department of Labour		48,146	322,001
Balance on 31st December, 1983			Nil

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED BY OR ON BEHALF OF THE YOUTH EMPLOYMENT AGENCY

	£	£
Balance on 1st January, 1983		1,492,521
Receipts		Nil
Payments	592,443	
Amount transferred to the Department of Labour	900,078	1,492,521
Balance on 31st December, 1983		Nil

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
30 Aibreán, 1984.

PRIMARY EDUCATION

Vote 29

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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... ..	6,749,000	6,671,752	77,248	—
A.2.—Loans and Grants to Training College Students	871,000	590,351	280,649	—
A.3.—Special Courses for Teachers	60,000	71,078	—	11,078
B.—Examinations	3,000	1,878	1,122	—
SCHOOLS				
C.1.—Salaries, etc., of Teachers... ..	235,088,000	231,502,850	3,585,150	—
C.2.—Model Schools — Miscellaneous Expenses... ..	73,000	106,445	—	33,445
C.3.—Incidental Expenses	40,000	48,370	—	8,370
C.4.—Miscellaneous Grants	355,000	358,345	—	3,345
C.5.—Capitation Grants towards Operating Costs of National Schools	10,100,000	10,056,183	43,817	—
C.6.—Aid towards the cost of School Books	640,000	613,309	26,691	—
C.7.—Fees for pupils in Secondary Tops	2,000	2,000	—	—
C.8.—Special Educational Projects	404,000	402,531	1,469	—
C.9.—Caretakers in National Schools	2,200,000	2,115,968	84,032	—
C.10.—Child Care Assistants in National Schools for the Handicapped	371,000	309,021	61,979	—
D.—Superannuation, etc., of Teachers	38,732,000	37,142,653	1,589,347	—

Vote 29

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
E.—Building, Equipment and Furnishing of National Schools	25,500,000	28,688,608	—	3,188,608
GROSS TOTAL	£ 321,188,000	318,681,342	5,751,504	3,244,846
			Surplus of Gross Estimate over Expenditure £2,506,658	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £603,519	
F.—Appropriations in Aid	2,314,000	2,917,519		
NET TOTAL	£ 318,874,000	315,763,823	Total Surplus to be surrendered £3,110,177	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The saving is due to an adjustment in the method of payment of grants and loans with effect from the commencement of the academic year 1983/84.
- A.3.—Costs of some courses were higher than anticipated.
- B.—Costs of press notices were less than anticipated.
- C.1.—In addition to the amount expended under this subhead, a sum of £5,718,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- C.2.—The excess is mainly due to payment of arrears of wages.
- C.3.—Payments in respect of temporary accommodation were greater than expected.
- C.8.—In addition to the amount expended under this subhead, a sum of £9,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- C.9.—In addition to the amount expended under this subhead, a sum of £97,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- C.10.—The saving is due mainly to unfilled posts and the delayed applications for grants. In addition to the amounts expended under this subhead, a sum of £10,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- D.—In addition to the amount expended under this subhead, a sum of £334,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- E.—Building operations progressed more rapidly than anticipated.

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1.	TRAINING OF TEACHERS			
(a)	Training college entrance examination fees ... ..	...	34,000	40,897
(b)	Recovery of loans to training college students ... ..	...	9,000	10,227
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

Vote 29

	Estimated	Realised
	£	£
(c) Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc.	26,800	36,093
3. Contributions to Teachers' Spouses and Children's Pensions Scheme	2,044,000	2,198,308
4. Contributions from Van Leer Foundation towards Special Educational Project	39,500	58,850
5. Miscellaneous	6,500	420,187
	<u>£2,314,000</u>	<u>£2,917,519</u>

1. (a) Entrance examination fees were higher than provided for in the estimate.
- (b) The amount of loans refunded was greater than estimated.
2. (c) The number of marriage gratuities refunded was greater than estimated.
3. The number of female teachers who opted out of the scheme was less than anticipated.
4. The surplus contributions reflect increased costs of salaries and evaluation of projects.
5. The surplus is due mainly to the cancellation in 1983 of out of date payable orders related to the previous year and to refunds of salaries and grants which are very difficult to estimate. An adjustment was made in respect of outstanding payable orders (see Notes).

NOTES

The expenditure charged to Subhead C.2 includes a sum of £730 paid in settlement of a claim for compensation arising from an accident to a teacher at the Model School, Dunmanway, Co. Cork (S.20/11/56).

Expenditure under Subhead E includes a total of £19,234 in sums ranging from £2 to £2,602 as *ex-gratia* payments in twenty-five cases to contractors in respect of unforeseen increases in their contributions under the Social Welfare Acts (S.9/2/64). The charge to this subhead in 1982 included a payment of £43,384 made on foot of a High Court Award for failure to order the approximate quantities indicated in a supply contract.

To reconcile the difference between the amount of outstanding orders listed in the Paymaster General's Account and that shown in the Department's records, sums totalling £18,979, representing book-keeping errors, were credited to Appropriations in Aid — item 5 (S.18/7/81).

The amount of loans to training college students outstanding at 31st December, 1983 was £65,251 (subheads A.2 and F).

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
30 Aibreán, 1984.

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.

POST-PRIMARY EDUCATION

Vote 30

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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 ...	148,511,000	149,049,320	—	538,320
A.2.—Annual Grants to Vocational Education Committees ...	98,312,000	92,913,497	5,398,503	—
B.1.—Grants Under Section 109 of the Vocational Education Act, 1930	115,000	100,768	14,232	—
B.2.—Miscellaneous Vocational Education Services ...	38,500	36,796	1,704	—
C.—Grants to Secondary School Authorities ...	26,253,000	26,427,260	—	174,260
D.1.—Comprehensive and Community Schools — Running Costs ...	31,920,000	29,964,941	1,955,059	—
D.2.—Regional and other Technical and Specialist Colleges — Running Costs ...	47,883,000	45,280,227	2,602,773	—
E.—Training of Secondary and Vocational Teachers ...	774,500	1,270,588	—	496,088
F.1.—Superannuation of Secondary Teachers ...	355,000	367,104	—	12,104
F.2.—Payments to Local Authorities in respect of Superannuation Charges	3,760,000	2,979,058	780,942	—
G.—Secondary, Vocational, Comprehensive and Community Schools, Regional and other Technical and Specialist Colleges and Specialist Teacher Training Colleges — Building Grants and Capital Costs	45,850,000	45,091,272	758,728	—
H.1.—Secondary Schools — Annual Repayments of Building Loans	6,000	5,532	468	—
H.2.—Payments Under Section 51 (6) of the Vocational Education Act, 1930 ...	600,000	556,973	43,027	—
I.—Examinations ...	5,626,000	5,236,758	389,242	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
J.—Publication of Irish Text Books	£ 72,000	£ 70,490	£ 1,510	£ —
K.—Miscellaneous	7,000	5,526	1,474	—
GROSS TOTAL	£ 410,083,000	399,356,110	11,947,662	1,220,772
			Surplus of Gross Estimate over Expenditure £10,726,890	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £1,390,397	
L.—Appropriations in Aid	15,724,000	17,114,397		
NET TOTAL	£ 394,359,000	382,241,713	Total Surplus to be surrendered £12,117,287	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—The saving was due in the main to the receipt of £11,800,000 instead of the £5,000,000 which was expected from the Training and Employment of Young Persons (Grant-in-Aid) Account (Vote 39).

B.1.—Enrolments fell below anticipated levels.

D.1.—In addition to the amount expended under this subhead, a sum of £1,600,000 was received from the Training and Employment of Young Persons (Grant-in-Aid) Account (Vote 39).

D.2.—The saving was due principally to increases in tuition fees. In addition to the amount expended under this subhead, a sum of £1,590,000 was received from the Training and Employment of Young Persons (Grant-in-Aid) Account (Vote 39).

E.—The excess resulted from payments to Training Colleges of Home Economics in respect of accumulated deficits and from additional costs of scholarships.

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.

H.2.—Refunds in respect of outstanding loans were less than anticipated.

I.—Payments in respect of Attendants and travelling expenses of Superintendents were less than anticipated.

K.—Accurate estimation is not possible.

Vote 30

APPROPRIATIONS IN AID							Estimated	Realised
							£	£
1. Examination fees of students	...	...	...	...	...	...	3,940,000	3,782,877
2. Sale of Irish text books	...	...	...	...	...	...	10,000	6,862
3. Refund of portion of capital grants (Subhead G)	...	...	...	...	...	...	250,000	269,972
4. Receipts from Church Temporalities Fund...	...	...	...	...	...	...	30,000	30,000
5. Receipts from the EEC Social Fund	...	...	...	...	...	...	11,000,000	11,522,679
6. Contributions from the EEC for educational activities	...	...	...	...	...	...	44,000	91,137
7. Contributions towards the building and equipping costs of community schools	...	...	...	...	...	...	400,000	404,582
8. Miscellaneous	...	...	...	...	...	...	50,000	1,006,288
							<u>£15,724,000</u>	<u>£17,114,397</u>

2. Receipts were less than expected.

3. Close estimation is difficult.

6. The additional contributions reflect increased expenditure on two projects.

8. Receipts arising from the cancellation of payable orders issued prior to 1983 (£847,472, including a receipt of £500,000 in respect of one payable order and £191,271 referred to in the Notes) and refunds in respect of teachers on secondment (£87,841) were greater than expected.

NOTES

The expenditure charged to Subhead D.1 includes sums of £6,000 paid in settlement of a claim for compensation arising from an accident to a pupil at Coolmine Community School (S.18/29/82) and £8,300 in respect of claims following an accident at St. Aidans Comprehensive School, Cootehill (S. 18/35/78).

A sum of £38,575 was paid from Subhead G(2) for professional fees incurred in connection with a building project which did not proceed (S. 18/17/78).

A total of £72 was written off in respect of untraced and out of date negotiable instruments (Subhead I (S. 18/17/83)).

The expenditure charged to Subhead J includes a sum of £3,074 paid in respect of wage increases and other costs not provided for in the tender for the printing of an Irish Book (S. 18/3/52).

An amount of £62,547 was written off as a loss incurred due to the non-claiming of assistance from the European Social Fund on behalf of three Vocational Education Committees in 1978 (S. 18/10/73).

To reconcile the difference between the amount of outstanding orders listed in the Paymaster General's Account and that shown in the Department's records, sums totalling £191,271 representing accumulated book-keeping errors, were credited to Appropriations in Aid — item 8 (S. 18/7/81).

The amount by which local contributions paid in 1983 fell short of five per cent of the estimated cost of building and equipping community schools was £60,573.

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
30 Aibreán, 1984.

Vote 30

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-Reachtairé Cuntas agus Ciste.

STATEMENT OF LOANS

Issue of Loans towards building of Secondary Schools and repayments thereof (Subheads G and L.3)

Period	Amounts of Loans issued (1)	Repayments	
		Principal (2)	Interest (3)
	£	£	£
From 1st April, 1968 to 31st December, 1982	2,528,111	1,268,018	1,937,091
Year ended 31st December, 1983	Nil	149,924	120,047
TOTAL	£ 2,528,111	1,417,942	2,057,138

Principal outstanding (1) £2,528,111-(2) £1,417,942=£1,110,169

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED BY OR ON BEHALF OF THE YOUTH EMPLOYMENT AGENCY

	£
Receipts from Department of Labour — Training and Employment of Young Persons (Grant-in-Aid) Account (Vote 39)	14,990,000
Payments	14,990,000
Balance on 31st December, 1983	Nil

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
30 Aibreán, 1984.

Vote 30

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, 1983, in respect of Capital and Income.

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st January, 1983:		Balance on 31st December, 1983:	
War Loan, 3½% Stock ...	400	War Loan, 3½% Stock ...	400
6% Exchequer Stock, 1980/85 "A" Stock ...	725	6% Exchequer Stock, 1980/85 "A" Stock ...	725
6% Exchequer Loan, 1985/90	500	6% Exchequer Loan, 1985/90	500
7% National Loan, 1987/92	460	7% National Loan, 1987/92	460
7½% ESB Stock, 1988/93 ...	94	7½% ESB Stock, 1988/93 ...	94
9½% National Loan, 1984/89	3,874	9½% National Loan, 1984/89	3,874
9½% Exchequer Loan, 1991/96	1,500	9½% Exchequer Loan, 1991/96	1,500
15% Conversion Stock, 1988	200	15% Conversion Stock, 1988	200
11% National Loan, 1993/98	10,279	11% National Loan, 1993/98	10,279
14% National Loan, 1985/90	1,800	14% National Loan, 1985/90	1,800
	<u>£19,832</u>		<u>£19,832</u>

INCOME ACCOUNT

	£		£
Balance on 1st January, 1983 ...	1,644	Travelling and subsistence expenses of members of Council ...	2,653
Registration fees ...	305	Recoupment of portion of the salary of the Officer who acts as Secretary to the Registration Council ...	65
Dividends received ...	2,058	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 ...	10
Miscellaneous receipts ...	30	Balance on 31st December, 1983	1,309
	<u>£4,037</u>		<u>£4,037</u>

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
30 Aibreán, 1984.

RESIDENTIAL HOMES AND SPECIAL SCHOOLS Vote 31

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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 ...	£ 600,000	£ 581,307	£ 18,593	£ —
B.—Special Schools	2,540,000	2,221,917	318,083	—
C.—Transport Services	11,000	11,000	—	—
D.—Parental Moneys—Collection Expenses	10	3	7	—
E.—Building and Equipment Grants	650,000	776,705	—	126,705
F.—Courses in Child Care	25,000	3,679	21,321	—
G.—Residential Homes—Adaptations and Additional Accommodation	70,000	66,801	3,199	—
H.—Superannuation	1,000	—	1,000	—
GROSS TOTAL	£ 3,897,010	3,661,412	362,303	126,705
			Surplus of Gross Estimate over Expenditure £235,598	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Deficiency in Appropriations in Aid realised £8,903	
I.—Appropriations in Aid	32,010	23,107		
NET TOTAL	£ 3,865,000	3,638,305	Net Surplus to be surrendered £226,695	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—New facilities did not become fully operational as early as anticipated.
- D.—Commission payable in respect of parental moneys collected by the Garda Síochána was less than expected.
- E.—The final account for Phase II of the Development Programme for St. Joseph's Special School, Clonmel, was agreed earlier than had been anticipated and the cost of equipment for Trinity House School, Lusk, was higher than anticipated due to the secure nature of the school.
- F.—The number of staff training courses held was less than expected.
- H.—No payment was required for superannuation purposes during the year.

Vote 31

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.	1,010	415
2. Contributions to pension scheme for non-teaching staff.	31,000	22,692
	<u>£32,010</u>	<u>£23,107</u>

1. Receipts were less than anticipated.

2. Superannuation Schemes were not extended to cover the staff of some schools as anticipated.

NOTE

The expenditure charged to subhead A includes a sum of £33,997 paid in settlement of a claim for compensation arising from an accident at St. Vincent's Residential Home, Drogheda (S. 18/21/75).

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS
30 Aibreán, 1984.

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.

HIGHER EDUCATION

Vote 32

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1983, compared with the sum granted, for grants-in-aid of An tÚdarás um Ard-Oideachas, certain Higher Education Institutions and Services and the Dublin Institute for Advanced Studies.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GRANTS-IN-AID				
A.1.—An tÚdarás Um Ard-Oideachas — General Expenses <i>Original</i> £446,000 <i>Less Supplementary</i> 18,000	428,000	428,000	—	—
A.2.—An tÚdarás Um Ard-Oideachas — General (Non-Capital) grants to Universities and Colleges and Des- ignated Institutions of Higher Educa- tion	76,450,000	76,450,000	—	—
A.3.—An tÚdarás Um Ard-Oideachas — Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education <i>Original</i> £13,000,000 <i>Supplementary</i> 601,000	13,601,000	13,601,000	—	—
A.4.—An tÚdarás Um Ard-Oideachas — Capital Grants for Furniture and Equipment for Universities and Col- leges and Designated Institutions of Higher Education	750,000	750,000	—	—
A.5.—An tÚdarás Um Ard-Oideachas — Central Applications Office ...	10	—	10	—
B.—Dublin Dental Hospital — Dental Education Grant	1,299,000	1,299,000	—	—
C.—Cork Hospitals Board — General Expenses <i>Original</i> £4,000 <i>Less Supplementary</i> 1,000	3,000	1,780	1,220	—
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	200,000	71,671	128,329	—

Vote 32

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.2.—Grant-in-Aid Fund for Capital Furniture and Equipment Costs for Third Level Institutions not funded by an tUdarás Um Ard-Oideachas				
<i>Original</i> £100,000				
<i>Less Supplementary</i> 50,000				
	50,000	50,000	—	—
E.—Dublin Institute for Advanced Studies	1,386,000	1,386,000	—	—
 GROSS TOTAL				
<i>Original</i> £93,635,010				
<i>Supplementary</i> 532,000				
	£ 94,167,010	£ 94,037,451	129,559	—
			Surplus of Gross Estimate over Expenditure £129,559	
	Estimated	Realised	Surplus of Appropriations in Aid realised £20	
	10	30		
Deduct—				
F.—Appropriations in Aid				
 NET TOTAL			Total Surplus to be surrendered £129,579	
<i>Original</i> £93,635,000				
<i>Supplementary</i> 532,000				
	£ 94,167,000	£ 94,037,421		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.5.—This provision was not required.

C.—Claims were less than expected.

D.1.—The final account for Cork Dental Hospital and School did not become due for payment as anticipated.

APPROPRIATIONS IN AID

Receipts were greater than anticipated.

NOTES

In addition to the grants issued from the Vote, extra amounts were issued from the Vote for Increases in Remuneration and Pensions (No. 50) as follows:—

	£
An tUdarás Um Ard-Oideachas—General (non-capital) Grants to Universities and Colleges and Designated Institutions of Higher Education ...	2,894,000
Dublin Dental Hospital—Dental Education Grant	45,300
Dublin Institute for Advanced Studies	49,800

Vote 32

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, 1983	...	...	71,671
Expenditure, 1983	...	...	71,671
			<hr/>
Balance on 31st December, 1983...	...		Nil
			<hr/>

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, 1983	...	...	50,000
Expenditure, 1983	...	...	50,000
			<hr/>
Balance on 31st December, 1983...	...		Nil
			<hr/>

L. Ó LAIDHIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
30 Aibreán, 1984.

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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	£ 508,000	£ 497,765	£ 10,235	£ —
B.—Travelling and Incidental Expenses	44,000	43,645	355	—
C.—Post Office Services... ..	7,000	6,767	233	—
D.—Purchase and Repair of Pictures (Grant-in-Aid)	47,250	47,250	—	—
E.—Conservation of Works of Art (Grant-in-Aid)	11,000	11,000	—	—
F.—Purchase of Books and Journals (Grant-in-Aid)	16,000	16,000	—	—
GROSS TOTAL	£ 633,250	622,427	10,823	—
			Surplus of Gross Estimate over Expenditure £10,823	
	Estimated	Realised	Surplus of Appropriations in Aid realised £232	
Deduct— G.—Appropriations in Aid	250	482	Total Surplus to be surrendered £11,555	
NET TOTAL	£ 633,000	621,945		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Three attendants posts not being filled due to Government embargo.

In addition to the amount expended under this subhead, a sum of £6,500 was received from the Vote for Increases in Remuneration and Pensions (No. 50).

G.—Unexpected receipts from currency fluctuations on recoupable travelling expenses, and cancellation of out-of-date payable orders.

EXTRA REMUNERATION

One head attendant, three senior attendants, twenty-five attendants, five temporary attendants, one service attendant and three cleaners received sums in respect of overtime varying from £69 to £2,990.

The total amount paid to thirty-eight officers in respect of overtime was £57,928.

GRANTS-IN-AID ACCOUNT

		Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals
		£	£	£
Balance from 1982 ...	...	Nil	159	(Dr)62
Grants-in-Aid, 1983 ...	...	47,250	11,000	16,000
		47,250	11,159	15,938
Expenditure, 1983 ...	...	46,710	9,194	13,014
Balance to 1984 ...	...	£ 540	1,965	2,924

HOMAN POTTERTON,
Accounting Officer.

NATIONAL GALLERY
30th April, 1984.

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, 1983, 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	1,805,600	1,744,818	60,782	—
A.2.—Consultancy Services	10	25,489	—	25,479
B.1.—Travelling and Incidental Expenses	340,600	344,379	—	3,779
B.2.—Post Office Services	125,700	143,096	—	17,396
B.3.—Office Machinery and other Office Supplies	26,000	28,243	—	2,243
SEA FISHERIES				
C.1.—Sea Fisheries Development ...	277,950	281,203	—	3,253
C.2.—Main Fishery Harbour Works, including payments to the Fishery Harbour Centres Fund	3,250,000	2,374,330	875,670	—
C.3.—Fishery Harbour Centres Fund — Grants under Fishery Harbour Centres Act, 1968	10,000	10,000	—	—
D.1.—An Bord Iascaigh Mhara — Administration and Current Development (Grant-in-Aid)	4,706,400	4,706,400	—	—
D.2.—An Bord Iascaigh Mhara — Capital Development (Grant-in-Aid)	3,100,000	2,278,556	821,444	—
D.3.—Repayment of Advances	500,000	500,000	—	—
INLAND FISHERIES				
E.—Inland Fisheries Development	5,097,000	5,061,329	35,671	—
F.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid)	60,000	60,000	—	—
G.—Grants under EEC Individual Projects Scheme	10	—	10	—
H.—Expenditure in connection with Acquisition of Fisheries	180,000	174,088	5,912	—
GROSS TOTAL	£ 19,479,270	17,731,931	1,799,489	52,150
			Surplus of Gross Estimate over Expenditure £1,747,339	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised	£	£
<i>Deduct—</i> I.—Appropriations in Aid	727,270	1,824,446	Surplus of Appropriations in aid realised £1,097,176	
NET TOTAL	£ 18,752,000	15,907,485	Total Surplus to be surrendered £2,844,515	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Bequest for the improvement of shell fishing grounds in the Malin Head area ... £16,913

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The employment of a Public Relations Consultant was approved in December, 1982 at which stage the estimates had been finalised.
- B.2.—Postage and Stores charges were greater than anticipated due to recalculations by Department of Posts and Telegraphs.
- B.3.—An essential piece of equipment was purchased at short notice.
- C.2.—On-site work in connection with the provision of a syncrolift at Killybegs and work on a major development scheme at Greencastle did not take place as planned. The savings were partly offset by additional expenditure at Howth and Castletownbere.
- D.2.—Planned work on an ice plant for Howth did not proceed in the financial year and demands for trawler and mariculture grants were less than expected.
- E.—In addition to the amount expended under this subhead, a sum of £40,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- G.—This token provision was not required.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Proceeds of fines and forfeitures in respect of fishery offences	664,000	1,734,500
2. Lettings of fishing rights	9,600	9,100
3. Miscellaneous receipts	53,670	80,846
	<u>£727,270</u>	<u>£1,824,446</u>

1. The number of cases dealt with by the Courts was greater than anticipated.
3. Accurate estimation is not possible.

Miscellaneous receipts comprise:—

Refunds of air fares from EEC	£ 37,721
Recoupment from EEC of grants paid to Producer Organisations of Fishermen	15,102

Vote 34

Miscellaneous receipts comprise:—

	£
Salmon export licences	10,475
Refund of overpayment to Killybegs Fishermens' Organisation	7,319
Resale of fish samples	3,068
Refund of VAT from the Revenue Commissioners	2,234
Special local licence receipts	1,448
Administration of Salmon Conservancy Fund	750
Miscellaneous	2,729
	<hr/>
	£80,846

EXTRA REMUNERATION

Six officers received allowances ranging from £416 to £2,118 for attendance at certain meetings abroad. A total of £8,163 was paid to seventeen officers for attendance at meetings abroad.

Five officers received sums ranging from £623 to £1,417 in respect of overtime. A total of £8,414 was paid to twenty-one officers in respect of overtime.

Ex-gratia payments amounting to £1,625 were made to a Higher Agricultural Officer, on loan to this Department, for extra attendance (E. 109/110/77).

NOTES

A total of £149 was paid in respect of damage caused to vehicles while on hire to the Department (D. 305/1/63 and S. 48/2/51).

A sum of £40 was written off in respect of a camera which was stolen (D. 305/1/63).

In addition to the grant-in-aid issued from the Vote, an extra amount of £43,000 was issued to an Bord Iascaigh Mhara from the Vote for Increases in Remuneration and Pensions (No. 50).

P. WHOOLEY,
Accounting Officer.

DEPARTMENT OF FISHERIES AND FORESTRY,
18th April, 1984.

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 Cuntasagus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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	11,020,000	11,075,912	—	55,912
A.2.—Consultancy Services	10	16,953	—	16,943
B.1.—Travelling and Incidental Expenses	2,293,000	2,432,447	—	139,447
B.2.—Post Office Services	732,000	641,922	90,078	—
B.3.—Office Machinery and other Office Supplies	180,000	188,760	—	8,760
C.1.—Payment to Grant-in-Aid Fund for the Acquisition of Land (Grant-in- Aid)	3,500,000	3,500,000	—	—
C.2.—Forest Development and Management	26,827,000	25,932,490	894,510	—
C.3.—Sawmilling	390,000	337,639	52,361	—
C.4.—Provision for Grant Assistance to Chipboard Products, Limited ...	1,000,000	483,465	516,535	—
D.—Grants for Afforestation Purposes	300,000	128,533	171,467	—
E.—Forestry Education	230,000	188,893	41,107	—
F.—John F. Kennedy Park	202,000	200,437	1,563	—
G.—Game Development and Management	446,000	434,826	11,174	—
H.—Wildlife Conservation	170,000	171,763	—	1,763
I.—Agency, Advisory and Special Services	252,990	221,638	31,352	—
GROSS TOTAL	£ 47,543,000	45,955,678	1,810,147	222,825
			Surplus of Gross Estimate over Expenditure £1,587,322	

Vote 35

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised £1,601,749	
J.—Appropriations in Aid	8,873,000	10,474,749		
NET TOTAL	£ 38,670,000	35,480,929	Total Surplus to be surrendered £3,189,071	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—A consultant was employed to tender professional advice in relation to certain aspects of Chipboard Products, Limited.
- B.1.—The volume of essential travelling exceeded the provision in the Estimate.
- B.2.—Provision was made for increased expenditure on a P.A.B.X. system at new offices. Due to delays in occupation this expenditure did not materialise in the year.
- C.3.—Labour costs were less than expected.
- C.4.—The level of assistance to be provided was set out in contracts with the Company. However, as a consequence of its poor trading position, the Company was unable to avail of the entire allocation. A Receiver was appointed to Chipboard Products, Limited on the 18th November, 1983.
- D.—Saving due mainly to the fact that applicants under the Western Package Private Planting Scheme have been slow to undertake approved Schemes.
- E.—Saving was due to lower running expenses and salaries because of continuing reduction in student numbers.
- I.—The expenses of the Wildlife Advisory Council were less than expected and two subscriptions to international organisations did not fall due for payment in the financial year.
This subhead includes £8,593 in respect of the expenses of the Wildlife Advisory Council.
The total expenditure since the appointment of the Council in 1978 amounts to £50,705.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
FOREST RECEIPTS:		
Sales of Timber	8,250,000	9,439,651
Rents (housing, grazing, shooting, etc.)	63,000	124,457
Sales of houses to foresters	120,000	155,802
Sales of plants, refunds of travelling expenses, etc. (a)	120,000	388,258
SAWMILL RECEIPTS:		
Receipts from sawmills (Subhead C.3)	320,000	366,581
	<u>£8,873,000</u>	<u>£10,474,749</u>

Sales of Timber—

Surplus was due to an increase in higher revenue sales categories combined with a shift away from low priced pulp sales. Contrary to expectations the volume of sales remained at or above 1982 levels.

Rents—

Income from rents increased substantially due to the introduction of deer lettings in some areas and strong demand for grazing and turbarry letting.

Sales of Houses to Foresters—

Some sales which were delayed in 1982 were closed in 1983.

Miscellaneous (a)—

Receipts under this heading are, of their nature, difficult to estimate.

Sawmill Receipts—

Demand for sawn timber improved, particularly in the second half of the year

(a) Miscellaneous Appropriations in Aid comprise:—

	£
Refund from Receiver, Chipboard Limited (in Receivership) (Subhead C.4. 1980 and 1981. Amount of refund £76,000 plus interest)	102,043
Receipts at Forest Parks	51,000
Sales of plants and seeds	48,329
Compensation	34,752
Receipts from EEC in respect of planting grants under Western Package	30,535
Refund of Salaries	21,270
Sale of Scrap	19,235
Sale of Venison	18,377
Sale of Sites	12,550
Proceeds of sale of house by Chipboard Products, Limited	12,153
Contributions to Conservation Projects	11,830
Refund of Air Fares	10,295
Courses	9,874
Miscellaneous	6,015
	<hr/>
	£388,258

EXTRA REMUNERATION

Five officers received amounts varying from £430 to £917 in respect of overtime. A total of £11,105 was paid to seventy officers for overtime.

Two officers were paid amounts of £478 and £436 in respect of higher duties. Thirteen officers received a total of £3,070.

One officer was paid £563 in respect of attendance at meetings abroad. A total of £1,781 was paid to twelve officers.

NOTES

1. A total of £239,596 comprising £228,083 damages in nine cases and £11,513 costs in four cases, was paid in respect of personal injury claims by employees arising out of accidents at work (E.112/15/80, E.112/12/82, E.112/14/80, E.122/16/80, E.112/19/80, E.112/23/81, E.112/22/81, E.112/31/82 and E.112/32/82).
2. £11,589, including £1,589 costs, was paid to a member of the public who sustained injuries in an accident involving a plough owned by the Forest and Wildlife Service (S.86/4/77).
3. A total of £10,024, including £1,237 interest in one case, was paid in respect of damages caused in six accidents involving vehicles of the Forest and Wildlife Service (S.86/4/77 and S.48/2/51).
4. A total of £1,526, including £213 costs in two cases, was paid in four cases of claims arising from the operations of the Forest and Wildlife Service. Further sums of £32, £34 and £70 were also paid during the year in respect of minor compensation claims against the Department (S.86/4/77 and D.305/1/63).
5. £900 was paid in respect of costs arising out of a turbary dispute which was settled in 1979 (S.86/4/77).
6. Sums of £507 and £177 were paid during the year in making good damages caused by vandalism and flooding (D.305/1/63).
7. £40 was paid, *ex-gratia*, to one officer in respect of damage to personal property in the course of official duties (E.109/41/41).

The following items were written off:—

8. £50,604—losses resulting from forest fires (S.86/7/39 and D.305/1/63).
9. £21,424—losses in respect of thefts of property.
10. £46,043—in respect of timber sales to two firms which subsequently failed and was written off as irrecoverable (S.86/4/77 and S.86/3/78).
11. £1,105—unrecovered overpayments of wages in respect of annual leave (D.305/1/63).
12. £142—cash stolen (D.305/1/63).
13. An archaeological site covering 11.7 acres at Ballyhooley Forest, Co. Cork, was transferred, without charge, to the Office of Public Works (S.55/1/77).

Vote 35

STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., AT 31ST DECEMBER, 1983

							£
Chipboard Products, Ltd.	...	...	...	...	...	...	453,847
Interest accrued as at 31st December, 1983	...	...	...	...	...	...	165,929

NOTE: A receipt of £12,153, from the sale of a house in April, 1983 was used to reduce the principal outstanding.

GRANT-IN-AID FUND FOR THE ACQUISITION OF LAND

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1983

							£
Balance on 1st January, 1983	...	...	...	...	...	...	643,003
Grant-in-Aid, 1983	...	...	...	...	...	...	3,500,000
Amount received from sundry sources for sale of land, etc.							178,046
							<hr/>
							4,321,049
Expenditure, 1983	...	...	...	...	...	...	2,975,285
							<hr/>
Balance on 31st December, 1983	...	...	...	...	...	...	£1,345,764

P. WHOOLEY,
Accounting Officer.

DEPARTMENT OF FISHERIES AND FORESTRY,
18th April, 1984.

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, 1983

MANUFACTURING ACCOUNT

	Cong	Dundrum	Total	Trading Account — Cost of Goods produced	Cong	Dundrum	Total
Value of raw material	£ 80,639	£ 77,039	£ 157,678	...	£ 289,170	£ 275,858	£ 565,028
Carriage inwards	44,091	33,709	77,800	...			
Cost of raw material	124,730	110,748	235,478	...			
Factory wages	145,727	150,550	296,277	...			
Electricity	10,741	10,151	20,892	...			
Repairs and maintenance	7,972	4,409	12,381	...			
£	289,170	275,858	565,028	£	289,170	275,858	565,028

TRADING ACCOUNT

	Cong	Dundrum	Total		Cong	Dundrum	Total
Stock of finished goods at 1st January, 1983	£ 41,679	£ 49,240	£ 90,919	Sales	£ 290,984	£ 289,236	£ 580,220
Add cost of goods produced	289,170	275,858	565,028				
Less stock of finished goods at 31st December, 1983	330,849	325,098	655,947				
	52,606	27,795	80,401				
Cost of goods sold (a)	278,243	297,303	575,546	Gross Loss	—	8,067	8,067
Profit and Loss Account — Gross Profit... ..	12,741	—	12,741				
£	290,984	297,303	588,287	£	290,984	297,303	588,287

(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	30,800	24,797	55,597			£		
Insurance (notional)	2,002	1,433	3,435					
Depreciation—Buildings	988	1,188	2,176					
Machinery	4,680	4,976	9,656					
Gross Loss	38,470	32,394	70,864					
	—	8,067	8,067					
	38,470	40,461	78,931					

	Cong	Dundrum	Total		Trading Account — Gross Profit Net Loss	Cong	Dundrum	Total
			£	£				£
Gross Capital Investment in Fixed Assets at 31st December, 1982	117,166	151,650	268,816					
Less Aggregate Depreciation to 31st December, 1982	50,179	53,692	103,871					
Net Capital Investment in Fixed Assets at 31st December, 1982	66,987	97,958	164,945					
Add Capital Investment in Fixed Assets in year ended 31st December, 1983	48,823	15,212	64,035					
Less Depreciation in year ended 31st December, 1983 (as shown above)	115,810	113,170	228,980					
Net Capital Investment in Fixed Assets at 31st December, 1983	5,668	6,164	11,832					
Add Value of Stock at 31st December, 1983	110,142	107,006	217,148					
Capital Employed at 31st December, 1983	52,606	27,795	80,401					
	162,748	134,801	297,549					

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.

P. WHOOLEY,
Accounting Officer.

18th April, 1984.

CUNTAS ar an tsuim a caitheadh, sa bhliain dar chríoch an 31 Nollaig, 1983, 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 ...	£ 691,000	£ 689,931	£ 1,069	£ —
B.—Costais Taistil agus Costais Theagmhasacha	100,000	100,055	—	55
C.—Seirbhísí Poist	77,000	77,543	—	543
D.—Tithe Gaeltachta	1,000,000	1,020,000	—	20,000
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht	1,380,000	1,372,163	7,837	—
F.—Scéimeanna Cultúrtha agus Sóisialacha	1,383,000	1,262,773	120,227	—
G.—Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair)	1,900,000	1,900,000	—	—
H.1.—Údarás na Gaeltachta — Caiteachas Reatha (Deontas-i-gCabhair)	1,600,000	1,600,000	—	—
H.2.—Údarás na Gaeltachta — Caiteachas Caipitil (Deontas-i-gCabhair)	6,000,000	5,500,000	500,000	—
AN MÓRÍOMLÁN £	14,131,000	13,522,465	629,133	20,598
			Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £608,535	
	Mar a measadh	Mar a fuarthas		
I.—Leithris-i-gCabhair	16,000	8,747	Easnamh sna Leithris-i-gCabhair a fuarthas £7,253	
AN GLAN-IOMLÁN	£ 14,115,000	13,513,718	Farasbarr Glan atá le tabhairt suas £601,282	

FÁLTAIS BHREISE INÍOCTHA LEIS AN STÁTCHISTE

Díbhinn ó Arramara Teoranta £3,900

Vóta 36

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

A.—Fuarthas suim bhreise £4,700 ó Vóta 50.

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

<i>Caiteachas Caipitil:—</i>				£	
Bóithre	...	...	...	54,823	
Uisce agus séarachas	...	...	...	146,114	
Muiroibreacha	...	...	...	217,055	
Forbairt chomharchumann	...	...	...	115,590	
Hallai agus Coláistí Gaeilge...	...	...	...	132,204	
Cóiríocht saoire	...	...	...	3,570	
Aiseanna chaitheamh aimsire	...	...	...	51,350	
Báid iascaigh	...	...	...	7,950	
Saoráidí ilghnéitheacha	...	...	...	3,165	731,821
<i>Caiteachas Eile:—</i>					
Uisce agus séarachas	...	...	...	291,909	
Forbairt chomharchumann	...	...	...	348,433	640,342
					<u>£1,372,163</u>

Bhain £2,570 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 (£1,000) le deontas forlíontach (de bhreis ar dheontas Bhord Fáilte Éireann) i gcás Óstán Sigerson Arms, Baile an Sceilig, Co. Chiarraí.

Sa chaiteachas eile ar chomharchumainn áirítear iasachtaí, saor ó ús, dar luach £25,000 a thug iomlán na n-iasachtaí sin go £451,500 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 teaghligh acu	76,710
Daltaí Gaeltachta ar chúrsaí oiliúna áirithe	33,023
Lucht iostais a choinníonn foghlaiméoirí aith-eanta Gaeilge	794,976
Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha i nGaeilge	162,413
Comhaltas Ceoltóirí Éireann	110,000
Siamsa Tíre...	20,000
Cailteanas ar an “Naomh Ciarán” don tseirbhís idir Dún na Séad agus Cléire	25,000
Féilte éagsúla	5,125
Bunscoil chónaithe lánGhaelach	23,126
Scéim Spreagtha na Gaeilge i dtithe cónaithe nua	10,200
Seirbhísí ilghnéitheacha	2,200
	<u>£1,262,773</u>

Ní raibh líon na ndaltaí ar chúrsaí samhraidh sa Ghaeltacht chomh hard agus a measadh agus éiríodh as nuachtán Gaeilge a fhoilsiú i rith na bliana.

H.1.—Fuarthas suim bhreise £47,600 ó Vóta 50 agus íocadh le hÚdarás na Gaeltachta í.

H.2.—bhí £500,000 le sábháil ar threoir ón Rialtas.

LEITHRIS-I-gCABHAIR

	Mar a measadh	Mar a fuarthas
	£	£
1. Aisghnóthú tuarastal oifigigh ar iasacht ag Bord na Gaeilge ...	6,000	6,933
2. Aisfoc iasachtaí	5,000	1,046
3. Fáltais ilghnéitheacha	5,000	768
	<u>£16,000</u>	<u>£8,747</u>

1. Méadú pá agus íocaíocht i leith riaráistí is cúis leis an teacht isteach breise.
2. Níor aisíocadh tráthchodanna d'iasachtaí amháil mar a bhíodhas ag súil leo.
3. Ní féidir fáltais mar seo a mheas go cruinn.

LUACH SAOTHAIR BHREISE

Fuair Oifigeach Feidhmiúcháin £750 mar Rúnaí ar Arramara Teoranta.
Fuair ceithre oifigeach suimeanna éagsúla ó £12 go £35 as £78 san iomlán a caitheadh ar ragobair.

CUNTAS CHISTE NA GAEILGE

	£
Fuilleach ar 1 Eanáir, 1983	12,019
Deontas-i-gCabhair, 1983	<u>1,900,000</u>
	1,912,019

Íocaíochtaí le:—

	£
Bord na Gaeilge	920,000
Bord na Leabhar Gaeilge	149,895
Comhdháil Náisiúnta na Gaeilge	220,000
Gael-Linn	280,248
Conradh na Gaeilge	124,929
An tOireachtas	45,000
Cumann na bhFiann	55,000
An Comhlachas Náisiúnta Drámaíochta	49,000
Taibhdhearc na Gaillimhe	45,000
Amharclann Ghaoth Dobhair	2,400
An Gael-Acadamh	<u>13,000</u>
	1,904,472

Fuilleach ar 31 Nollaig, 1983	<u>£7,547</u>
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L. TÓIBIN,
Oifigeach Cuntasaíochta.

ROINN NA GAELTACHTA,
30 Márta, 1984.

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, deimhníonn gurb é mo thuairim go bhfuil na Cuntais sin cruinn.

P. L. MAC DOMHNAILL,
Ard-Reachtaire Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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	43,789,000	42,053,404	1,735,596	—
A.2.—Office Machinery and other Office Supplies	405,500	401,581	3,919	—
A.3.—Travelling and Incidental Expenses	4,002,000	4,203,624	—	201,624
A.4.—Post Office Services				
<i>Original</i> £3,180,000				
<i>Supplementary</i> 525,000				
	3,705,000	3,520,143	184,857	—
A.5.—Advertising and Publicity	330,000	298,898	31,102	—
A.6.—Consultative Councils, Inquiries and Reports	45,500	48,239	—	2,739
A.7.—Consultancy Services	15,000	14,234	766	—
EDUCATION, RESEARCH AND ADVISORY SERVICES				
B.1.—University Colleges	8,820,000	8,712,213	107,787	—
B.2.—Agricultural Schools and Farms	975,000	932,889	42,111	—
B.3.—An Foras Talúntais—Grant-in-Aid for General Purposes	15,050,000	15,050,000	—	—
B.4.—An Foras Talúntais—Grant-in-Aid for Capital Purposes	10	—	10	—
B.5.—Research and Testing	1,320,010	1,089,211	230,799	—
B.6.—County Committees of Agriculture	150,000	150,000	—	—
B.7.—Scholarships and Training... ..	6,000	4,145	1,855	—
B.8.—Technical Assistance	13,000	—	13,000	—
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	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
B.13.—Prizes at Shows, etc.	£ 20,200	£ 20,359	£ —	£ 159
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	15,456,000	15,456,000	—	—
B.16.—An Chomhairle Oiliúna Talmhaíochta—Grant-in-Aid for Capital Purposes	2,100,000	1,832,749	267,251	—
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE				
C.1.—Improvement of Livestock	650,000	622,279	27,721	—
C.2.—Bovine Tuberculosis Eradication Original £17,310,000 Less Supplementary 2,880,000	14,430,000	15,069,790	—	639,790
C.3.—Brucellosis Eradication	8,161,000	7,593,310	567,690	—
C.4.—General Disease Control and Eradication	64,000	102,105	—	38,105
C.5.—Payments to Bovine Tuberculosis and Brucellosis Eradication Schemes Hardship Fund (Grant-in-Aid)	350,000	350,000	—	—
PRODUCTION AND DEVELOPMENT AIDS				
D.1.—Poultry and Eggs	66,000	50,622	15,378	—
D.2.—Scheme of Assistance for the Expansion of the Cattle Breeding Herd Original £5,500,000 Supplementary 1,500,000	7,000,000	7,027,300	—	27,300
D.3.—Promotion of Shared Use of Farm Machinery	25,000	25,000	—	—
D.4.—Market Co-ordination for Glass-house Products	35,000	19,014	15,986	—
FOOD SUBSIDIES AND MARKETING AIDS				
E.—Subsidies on Milk and Dairy Produce Original £57,200,000 Less Supplementary 1,170,000	56,030,000	56,022,267	7,733	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
OTHER SERVICES				
F.1.—Agricultural Credit Corporation	300,010	301,044	—	1,034
F.2.—Payment under Exchange Rate Guarantee on loans for Agricultural Purposes				
<i>Original</i> £1,000,000				
<i>Supplementary</i> 700,000				
	1,700,000	1,495,063	204,937	—
F.3.—Interest Subsidy Scheme for Non-Development Farmers	1,000,000	499,997	500,003	—
F.4.—Interest Subsidy Scheme for Farmers in Severe Financial Difficulty				
<i>Original</i> £5,000,000				
<i>Less Supplementary</i> 3,330,000				
	1,670,000	1,669,626	374	—
G.—Pension Payments to Former Employees of the Dairy Disposal Company Limited	75,000	45,406	29,594	—
H.—An Chomhairle Olla — Grant-in-Aid for General Expenses	40,000	30,000	10,000	—
I.1.—Córas Beostoic agus Feola — Grant-in-Aid for General Expenses	757,000	757,000	—	—
I.2.—Beef Classification Scheme ...	20,000	15,489	4,511	—
J.—Bord na gCapall — Grant-in-Aid for General Expenses				
<i>Original</i> £654,000				
<i>Supplementary</i> 20,000				
	674,000	674,000	—	—
K.1.—International Co-operation ...	320,000	286,552	33,448	—
K.2.—Payment to World Food Programme (Grant-in-Aid) Account (Grant-in-Aid)	1,000,000	1,000,000	—	—
K.3.—Food and Agriculture Organisation — Contributions to Schemes	120,000	55,275	64,725	—
K.4.—Food Aid Convention under International Wheat Agreement (Grant-in-Aid) Account (Grant-in-Aid)	800,000	800,000	—	—
K.5.—Food and Agriculture Organisation — International Fertiliser Supply Scheme	325,000	316,650	8,350	—
L.—Miscellaneous Services — Token Provisions				
<i>Original</i> £140				
<i>Supplementary</i> 450,000				
	450,140	358,020	92,120	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
SCHEMES OPERATED IN IMPLEMENTATION OF EEC REGULATIONS AND DIRECTIVES				
M.1.—Farm Modernisation Scheme (including Western Measures and EEC Interest Subsidy Scheme)	39,700,000	38,638,150	1,061,850	—
M.2.—Aids to Farmers in Certain Less Favoured Areas	36,300,000	36,404,624	—	104,624
M.3.—Market Intervention — Incidental Expenses				
<i>Original</i> £35,220,000				
<i>Supplementary</i> 15,000,000	50,220,000	50,130,259	89,741	—
M.4.—Market Intervention — Losses by Deficiency, Accident, etc.				
<i>Original</i> £1,865,000				
<i>Less Supplementary</i> 1,264,990	600,010	221,320	378,690	—
M.5.—Grants for Marketing and Processing of Agricultural Products ...	283,000	142,770	140,230	—
M.6.—Special Premium on Exports of Beef to the United Kingdom				
<i>Original</i> £6,000,000				
<i>Supplementary</i> 3,500,000	9,500,000	8,851,403	648,597	—
M.7.—Aids to Horticultural Producer Groups	25,000	—	25,000	—
M.8.—Suckler Cow Scheme — National Element	490	132	358	—
M.9.—Programme of Special Measures for Ireland	12,620,000	12,650,614	—	30,614
GROSS TOTAL				
<i>Original</i> £328,585,060				
<i>Supplementary</i> 13,050,010	341,635,070	336,134,970	6,546,089	1,045,989
			Surplus of Gross Estimate over Expenditure £5,500,100	
	Estimated	Realised		
N.—Appropriations in Aid				
<i>Original</i> £82,821,060				
<i>Supplementary</i> 13,050,000	95,871,060	95,459,054		Deficiency in Appropriations in Aid Realised £412,006
NET TOTAL				
<i>Original</i> £245,764,000				
<i>Supplementary</i> 10	245,764,010	240,675,916		Net Surplus to be surrendered £5,088,094

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EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Temporary letting of grass at the Munster Institute, Cork (less advertising costs £221) £3,829

Agricultural levies collected under EEC Regulations and paid to the Exchequer amounted to £8,340,980.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The saving was due mainly to the non-recruitment of some temporary staff which had been provided for as well as to delays in recruitment and the non-filling of vacancies.
- A.3.—The excess was due mainly to higher than anticipated increases in mileage and subsistence rates for home travel and to increased expenditure on travel to EEC meetings. (See note on subhead N.2).
- A.5.—The saving was due to less advertising than had been anticipated.
- A.6.—The excess was due to expenditure on some advisory committees which had not been provided for.
- A.7.—The cost of some consultancy services was slightly lower than had been expected.
- B.5.—Delays occurred in the completion and fitting-out of a new laboratory for hormone testing and also in potato buildings.
- B.7.—Some faculty fees and maintenance allowances in respect of the academic year 1982-1983 were paid exceptionally in toto before the end of 1982.
- B.8.—Some expected residual claims for grants were not received before the end of the year.
- B.16.—Expenditure is linked to the amount of receipts from the EEC under the Western Package and these turned out to be somewhat less than anticipated. (See note on subhead N.6).
- C.3.—Payments for testing by veterinary surgeons and for reactors slaughtered were less than expected because of more rapid progress towards brucellosis eradication.
- C.4.—Following an outbreak of avian influenza in Co. Monaghan, compensation had to be paid in respect of poultry slaughtered.
- D.1.—Residual payments in respect of the Turkey Breeding Unit at Athenry, which closed in September, 1982, were less than expected.
- D.4.—A grant towards the cost of a market co-ordinator employed by the glasshouse products industry was less than anticipated.
- F.2.—Exchange rate fluctuations cannot be predicted accurately.
- F.3.—The demand for assistance under this Scheme fell short of expectations.
- G.—Pension increases were smaller than had been provided for and an unexpected number of pensioners died during the year.
- H.—The saving arose because of reduced activities arising from the termination of An Chomhairle Olla during the year.
- I.2.—Less equipment than anticipated had to be purchased.
- K.1.—The saving was due to a favourable movement in exchange rates and to lower subscriptions to some international organisations than had been envisaged.
- K.3.—The saving arose mainly because of unexpected vacancies under the Associate Expert Scheme.
- L.—Some payments relating to the winding up of the Pigs and Bacon Commission had to be postponed pending completion of an audit of the Commission's accounts.

- M.4.—Some expected EEC determinations of losses were not made before the end of the year.
- M.5.—The saving was due to delays by applicants in undertaking projects.
- M.6.—As expenditure depends on the volume of exports of beef to the UK and on market prices in that country, it cannot be estimated precisely. (See note on subhead N.17).
- M.7.—Expected applications for aid were not received.
- M.8.—Only one residual payment arose during the year under this terminated scheme.

APPROPRIATIONS IN AID

	Corresponding Debit Subhead	Estimated £	Realised £
1. Recoupment of salaries, etc., of officers on loan to outside bodies	A.1	80,000	152,321
2. Recoupment by EEC of certain travelling expenses	A.3	300,000	318,576
3. Receipts from sale of livestock and farm produce, etc., at Agricultural Schools and Farms	B.2	82,000	142,654
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 & C.4	214,000	217,073
5. Receipts from seed testing fees, certification fees, licensing fees, etc., and receipts from Backweston Farm	B.5	740,000	874,008
6. Receipts from EEC relating to agricultural, educational and advisory facilities under Western Package	B.16	700,000	432,749
7. Receipts from licences and from sale and leasing of livestock	C.1	284,000	353,972
8. Receipts from EEC under programme for accelerated eradication of Bovine Tuberculosis	C.2	1,200,000	1,086,742
9. Receipts from EEC under programme for accelerated eradication of Brucellosis	C.3	600,000	636,650
10. Receipts from fees in respect of poultry hatchery licences, blood-testing fees and from sale of white turkeys, poultry, eggs, etc.	D.1	2,000	1,968
11. Receipts under exchange rate guarantee on loans for agricultural purposes	F.2	10	—
12. Repayment of advances under Grain Storage (Loans) Act, 1951, etc.	L	17,500	15,742
13. Receipts from EEC under Farm Modernisation Scheme, Western Measures and EEC Interest Subsidy Scheme	M.1	14,600,000	14,338,318
14. Receipts from EEC under Scheme of Aids to Farmers in Less Favoured Areas			
<i>Original</i>		£18,700,000	
<i>Supplementary</i>		1,025,000	
	M.2	19,725,000	19,725,566
15. Receipts from EEC of incidental expenses arising out of market intervention			
<i>Original</i>		£24,714,000	
<i>Supplementary</i>		10,900,000	
	M.3	35,614,000	35,706,132

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		Corres- ponding Debit Subhead	Estimated	Realised
			£	£
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				
<i>Original</i>	£6,000,000			
<i>Supplementary</i>	3,500,000	M.6	9,500,000	8,834,921
18. Receipts from EEC under Programme of Special Measures for Ireland		M.9	7,000,000	6,513,576
19. Receipts from licences, inspection fees, etc., under Agricultural Produce (Fresh Meat) Acts and Pigs and Bacon Acts				
<i>Original</i>	£3,375,000			
<i>Less Supplementary</i>	1,275,000		2,100,000	2,288,746
20. Receipts from veterinary inspection fees for live exports			665,000	579,100
21. Receipts from fees for dairy premises inspection services			1,810,000	2,041,777
22. Receipts from Church Temporalities Fund ...			10,000	10,000
23. Receipts from forfeited deposits and securities under EEC intervention, export refund, etc., arrangements... ..			198,000	735,986
24. Receipts from farm visits by Department and ACOT staff in connection with Farm Modernisation Scheme				
<i>Original</i>	£1,500,000			
<i>Less Supplementary</i>	1,100,000	M.1	400,000	270,360
25. Other receipts			29,540	182,117
TOTAL				
<i>Original</i>	£82,821,060		£95,871,060	£95,459,054
<i>Supplementary</i>	13,050,000			

1. The numbers of the Department's staff who provided services to ACOT or who were seconded to other outside bodies were greater than anticipated.
2. Attendances at EEC meetings were somewhat higher than expected. (See note on subhead A.3).
3. The surplus arose mainly on the sale of poultry stocks at the Munster Institute following the cessation of activities there.
5. The surplus was due mainly to higher receipts than expected from fees for cereal seedcertification and from the sale of livestock at Raphoe Farm.
6. Advances from the EEC proved to be less than had been originally estimated. (See note on subhead B.16).
7. The surplus was due mainly to increased milk recording fees and to receipts under the special term ram scheme which was re-introduced during the year.
8. The number of tuberculosis reactors qualifying for EEC recoupment was less than anticipated.
9. The number of brucellosis reactors qualifying for EEC recoupment was slightly greater than expected.

12. Some repayments proper to 1983 were not received until 1984.
17. Receipts depend on the volume of exports of beef to the UK and on market prices there. (See note on subhead M.6).
18. The silage and ground limestone subsidy schemes were not availed of to the extent anticipated and progress on EEC-aided building projects for performance/progeny testing was slower than expected.
19. Receipts depend on the numbers of animals slaughtered at factories and these cannot be estimated precisely.
20. The number of live cattle exported which depends on market conditions, fell below the level anticipated.
21. Milk intake at creameries was higher than had been expected.
23. It is not possible to estimate accurately the amount of deposits and securities forfeited as this depends largely on movements in world market conditions.
24. The part-suspension of the Scheme as from February, 1983, resulted in a reduction in the number of farm visits.
25. Receipts under this miscellaneous heading cannot be closely estimated.

EXTRA REMUNERATION

A Principal Officer received an amount of £2,960 from the Central Fisheries Board for acting as Chief Executive of the Board.

Fifty-three officers of the Department's veterinary staff received gratuities ranging from £420 to £2,153 in respect of additional work and supervisory duties. The total amount paid was £62,407.

Thirty-eight Agricultural Officers received amounts ranging from £410 to £2,015 for extra duties, including supervisory work, in respect of varying periods. The total amount paid was £55,138.

Three Agricultural Officers received amounts ranging from £3,369 to £5,557 from Vote 42 for services as night telephonists.

Three Indoor Foremen received allowances ranging from £720 to £810 in respect of Sunday duty. The total amount paid was £2,340.

Thirty-nine officers received allowances ranging from £406 to £2,137 for attendance at certain meetings abroad. The total amount paid was £48,159.

Four hundred and forty-six employees received sums varying from £402 to £8,103 in respect of overtime, Sunday duty, etc. The total expenditure on overtime was £1,025,464.

Overtime payments amounting to £21,717 made in 1979 and 1980 were charged to a suspense account pending investigation into the validity of the relevant claims. It has been found that claims totalling £6,493 were invalid and this amount has been recovered by direct refund and by withholding pay and overtime from the officers concerned. The balance in the suspense account was charged to subhead A.1. in 1983.

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

NOTES

This Account includes expenditure of £8,244 in respect of the remuneration of an officer seconded temporarily, without repayment, to an outside body on milk recording duties. A grant totalling £6,500 was paid to the body in respect of the officer's travelling etc., expenses. (subheads A.1. and C.I. (S.90/12/79)).

Subhead A.3 includes expenditure of £209 on gifts made by the Minister on visits abroad and to a counterpart on a visit to Ireland (D.306/24/63).

A total of £80,508 was paid to three farmers in respect of poultry slaughtered following an outbreak of avian influenza. In addition, £3,609 was paid to a local authority towards costs incurred in disposal of the poultry slaughtered. (subhead C.4. (S.90/16/56)).

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

£1,901 to a member of the public in respect of damages and costs awarded, following a road traffic accident, in which a vehicle, the property of the Department, was involved. (subhead A.3. (S.48/1/67)).

£177 to an employee of the Department in respect of a claim for damage to car caused by the entrance gate at the Brucellosis Laboratory, Cork. (subhead A.3 (D.306/25/62)).

£93 to a member of the public in respect of car damaged as a result of a traffic accident, in which a vehicle, the property of the Department, was involved. (subhead A.3 (D.306/25/62)).

£20 in total to two employees of the Department in respect of medical expenses incurred as a result of accidents during the course of their employment. (subhead A.3 (E.109/83/67)).

£9 in total to two employees of the Department in respect of damage to clothing and footwear during the course of their employment. (subhead A.3 (E.109/41/41)).

£3,875 to twenty-four 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. £4,170 to twenty-seven herd-owners in respect of cattle which passed the test but were subsequently at slaughter found to be suffering from tuberculosis. £1,450 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)).

£225 to a herd owner in respect of an animal which was injured during the tuberculosis test and had to be destroyed (subhead C.2 (D.306/25/62)).

£10,350 was paid to a commercial firm in settlement of a claim for breach of contract and legal costs arising from the cancellation of an order for the purchase of computer hardware for the Pesticide Control Laboratory. (subhead B.5 (S.213/38/82)).

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. 50) as follows:—

	£
An Foras Talúntais	420,000
An Chomhairle Oiliúna Talmhaíochta	1,537,000
Bord na gCapall	7,000

Poultry equipment valued £12,600 at the Munster Institute, Cork was transferred, without payment, to An Chomhairle Oiliúna Talmhaíochta. (S.55/5/76).

The following sums were written off:—

Reference	Amount	
S.90/15/56	£20	Debt due for tests carried out by the Veterinary Research Laboratory at Abbots-town.
S.311/4/77	£976,569	Net loss arising from shortfalls in yields from the deboning of intervention beef in 1974 and 1975. The loss was met from Appropriations in Aid in 1975 (N.17) and 1976 (N.18).

J. O'MAHONY,
Accounting Officer.

18th April, 1984.

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.

STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS ETC., ON 31ST DECEMBER 1983

(Capital amounts only)

Advances under the Grain Storage (Loans) Act, 1951	...	...	...	...	£
					93,649
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (a)	...	...	...	...	26,899
					<u>£120,548</u>

(a) Reducible, if certain conditions are complied with, to £19,960.

WORLD FOOD PROGRAMME (GRANT-IN-AID) ACCOUNT

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER 1983

Balance on 1st January, 1983	...	...	...	...	£
					50,791
Grant-in-Aid (Subhead K.2)	...	...	...	...	1,000,000
					<u>1,050,791</u>
Contribution to World Food Programme	...	...	...		897,284
Balance on 31st December, 1983	...	...	...		<u>£153,507</u>

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER 1983

Balance on 1st January, 1983	...	...	...	...	£
					307,047
Grant-in-Aid (Subhead K.4)	...	...	...	...	800,000
Other Receipts	...	...	...	...	69,329
					<u>1,176,376</u>
Contribution to World Food Programme	...	...	...		857,738
Balance on 31st December, 1983	...	...	...		<u>£318,638</u>

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER 1983

Balance on 1st January, 1983	...	...	...	...	£
					12,250
Grant-in-Aid (Subhead C.5)	...	...	...	...	350,000
					<u>362,250</u>
Grants to Herd-Owners	...	...	...	...	352,220
Balance on 31st December, 1983	...	...	...		<u>£10,030</u>

J. O'MAHONY,
Accounting Officer.

18th April, 1984.

Vote 38

LANDS

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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	6,955,000	6,608,469	346,531	—
B.—Travelling and Incidental Expenses	579,000	506,307	72,693	—
C.—Post Office Services... ..	210,000	224,520	—	14,520
D.—Legal Expenses	81,000	49,890	31,110	—
E.—Statutory Contributions to Land Bond Fund	4,900,000	4,954,864	—	54,864
F.—Deficiencies from Sales of Land Bonds allocated to Government Departments	30,000	—	30,000	—
G.—Deficiency of Income from Untenanted Land	910,000	910,000	—	—
H.1.—Payment to Grant-in-Aid Fund for Land Purchases under Farmers' Retirement Scheme (Grant-in-Aid)	500,000	481,500	18,500	—
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	1,021,000	937,122	83,878	—
H.4.—Life Annuities (Land Act, 1965), Advances, Compensation, Additional Allowances and Auctioneers' Commission	41,940	13,383	28,557	—
H.5.—Promotion of Long Term Leasing of Land	25,000	24,841	159	—
I.—Gratuities to ex-Employees	20,000	11,044	8,956	—
J.—Improvement of Estates, etc.	968,000	941,968	26,032	—
K.—Adjustment Advances	30	—	30	—
L.—Losses by Default, Accident, etc.	20	2,200	—	2,180
GROSS TOTAL	£ 16,241,000	15,666,108	646,456	71,564
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £574,892	
<i>Deduct—</i> M.—Appropriations in Aid	2,157,000	2,389,585	Surplus of Appropriations in Aid realised £232,585	
NET TOTAL	£ 14,084,000	13,276,523	Total Surplus to be surrendered £807,477	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Saving due mainly to reduction in official travelling because of a cut-back in land acquisition.
 C.—Excess due to increased telephone charges.
 D.—Saving due to cut-back in land acquisition.
 F.—Because of the sale prices received for Land Bonds allocated to Government Departments, it was unnecessary to draw on this subhead.
 H.3.—Saving due to a decline in land purchases under the Scheme.
 H.4.—Saving due mainly to difficulties in finalising some resumption cases.
 I.—Payments cannot be estimated precisely as they are dependent on the particular estates dealt with during the year.
 L.—Expenditure represents compensation arising from an error in a Land Registry map which, in turn, arose from an inaccurate Land Commission map.

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	127,978
2. Fees and costs recovered...	...	...	...	...	...	2,000	673
3. Surplus income of Rent and Interest Accounts	...	...	...	...	...	100,000	112,000
4. Excess Annuities, etc., (Land (Finance) Rules, 1956, Rules 3 and 4 (1) (a) and (b) (i), (ii))	...	...	...	...	...	1,180,000	1,366,645
5. Contributions towards improvements expenditure	...	...	...	...	...	150,000	121,036
6. Receipts from the resale of land purchased under the Farmers' Retirement Scheme (EEC Directive 72/160)	...	...	...	...	...	430,000	463,377
7. Reimbursement from European Agricultural Guidance and Guarantee Fund...	...	...	...	...	...	25,000	25,283
8. Interest on bank deposits and sundries	...	...	...	...	...	160,000	165,593
						<u>£2,157,000</u>	<u>£2,389,585</u>

1. (ii) Bank interest on portion of the price from a sale of certain Church property was greater than anticipated.
 2. Realisations cannot be estimated precisely.
 3. Surplus due mainly to some letting revenue for 1982 being paid over early in 1983.
 4. Sales of properties acquired, other than by Land Bonds, were greater than anticipated.
 5. There was a decline in the number of allottees opting to pay for improvements in cash rather than by way of annuity.
 6. There was an unexpected level of cash resales of land purchased under the Farmers' Retirement Scheme.

EXTRA REMUNERATION

Fourteen officers received sums varying from £630 to £2,712 in respect of overtime. The total expenditure on overtime was £28,473.

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

Vote 38

NOTES

Fees (stamps) amounting to £1,879 in respect of this service were received during the year.

A total of £143 in respect of two lettings was written off Rent and Interest Account as irrecoverable (D.305/1/63).

Losses of tools, equipment and fittings to the value of £130 were written off (S.201/2/75).

Well-boring work to the value of £15,336, £9,486 and £4,669, respectively, was done on a recoupment basis for Office of Public Works, Geological Survey Office and An Foras Forbartha.

Work to the value of £3,826, being balance of construction of water and effluent disposal unit, was done on a recoupment basis at the Veterinary Research Laboratory at Doonally, Co. Sligo.

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER 1983

							£
Balance on 1st January, 1983...	...	...	...	...	...	...	Nil
Grant-in-Aid, 1983	...	...	...	...	...	...	481,500
							<hr/>
							481,500
Expenditure, 1983	...	...	...	...	...	...	371,000
							<hr/>
Balance on 31st December, 1983	...	...	...	...	...	...	£110,500
							<hr/>

GRANT-IN-AID FUND FOR GENERAL LAND PURCHASES

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER 1983

							£
Balance on 1st January, 1983...	...	...	...	...	...	...	147,192
Grant-in-Aid, 1983	...	...	...	...	...	...	Nil
							<hr/>
							147,192
Expenditure, 1983	...	...	...	...	...	...	18,000
							<hr/>
Balance on 31st December, 1983	...	...	...	...	...	...	£129,192
							<hr/>

J. O'MAHONY,
Accounting Officer.

18th April, 1984.

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, 1983, 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 and grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	8,640,000	8,284,580	355,420	—
A.2.—Public Service Pensions	10,000	16,833	—	6,833
A.3.—Consultancy Services	10,000	2,204	7,796	—
B.1.—Travelling and Incidental Expenses	1,015,000	965,822	49,178	—
B.2.—Office Machinery and other Office Supplies	250,000	250,799	—	799
C.—Post Office Services... ..	590,000	850,003	—	260,003
D.—Advertising and Publicity	65,000	62,462	2,538	—
E.—Commissions and Special Inquiries <i>X</i>	20,000	13,382	6,618	—
F.—Subscriptions to International Organisations	166,000	165,900	100	—
G.—Research	50,000	50,100	—	100
H.—Resettlement Allowances	110,000	77,444	32,556	—
I.—Career Information <i>anco</i>	5,000	2,822	2,178	—
J.1.—An Chomhairle Oiliúna — Administration and General Expenses (Grant-in-Aid) <i>Anco</i>	9,500,000	9,500,000	—	—
J.2.—An Chomhairle Oiliúna — Capital Expenditure (Grant-in-Aid)	6,100,000	6,100,000	—	—
K.—National Industrial Safety Organisation	25,000	25,000	—	—
L.—Irish Management Institute — Grant for Training	475,000	475,000	—	—
M.—Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Limited) — Grant for Training ...	280,000	280,000	—	—
N.—Committee on Welfare Services Abroad — Grants for Emigrant Advisory Services	38,000	38,000	—	—

Vote 39

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
O.—Grants for Trade Union Education and Advisory Services	620,000	620,000	—	—
P.—Employment Incentive Schemes	4,880,000	2,031,507	2,848,493	—
Q.—Employment Equality Agency	300,000	300,000	—	—
R.—Trade Union Amalgamations ...	10,000	—	10,000	—
S.—College of Industrial Relations — General Expenses (Grant-in-Aid)	35,000	35,000	—	—
T.—Training and Employment of Young Persons including Youth Employment Agency and related Expenditure (Grant-in-Aid)	77,000,000	77,000,000	—	—
U.1.—Grants to Voluntary Youth Organisations towards the Employment of Development Officers	399,000	388,079	10,921	—
U.2.—Grants for the Provision of Recreational Facilities	1,500,000	907,802	592,198	—
U.3.—Grant-in-Aid Fund for Youth Organisations and other Expenditure in relation to Youth	1,636,000	1,532,813	103,187	—
W.—Enterprise Allowance Scheme				
<i>Original</i>	Nil			
<i>Supplementary</i>	£10			
	10	—	10	—
 GROSS TOTAL				
<i>Original</i>	£113,729,000			
<i>Supplementary</i>	10			
	£ 113,729,010	109,975,552	4,021,193	267,735
			Surplus of Gross Estimate over Expenditure £3,753,458	
	Estimated	Realised	Surplus of Appropriations in Aid realised £1,200,554	
Deduct—				
V.—Appropriations in Aid	3,484,000	4,684,554		
 NET TOTAL			Total Surplus to be surrendered £4,954,012	
<i>Original</i>	£110,245,000			
<i>Supplementary</i>	10			
	£ 110,245,010	105,290,998		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Excess due to payment of an increased lump sum and pension entitlement not provided for.
A.3.—Consultancy services provided for did not have to be used.
C.—Excess due to payment of arrears of postal charges (£257,000) in respect of previous years.
E.—Expenditure on Commissions and Inquiries was less than anticipated.

- H.—The provision was for commitments entered into before termination of the Resettlement Assistance Scheme. It is difficult to predict the size and timing of payments.
- I.—There was a lesser distribution of careers leaflets than envisaged.
- P.—Payments in respect of the employment of young persons (under 25) were financed from subhead T instead of this subhead.
- R.—No claims in respect of trade union amalgamations were received in 1983.
- U.2.—Certain anticipated payments did not arise because building work on a number of projects did not start as early as expected.
- U.3.—Provision made for the expenses of a number of committees did not have to be used in 1983 to the extent anticipated.
- W.—While the Scheme was introduced with effect from 19th December, 1983, payments did not begin until 1984.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal)	90,000	115,802
2. Receipts from European Social Fund	3,244,000	4,378,585
3. Recoupment of salaries, etc. of officers on secondment	6,000	26,727
4. Recoupment of certain travelling and subsistence expenses from the EEC	60,000	61,899
5. Receipts from Work Permit fees	60,000	70,696
6. Miscellaneous	24,000	30,845
	<u>£3,484,000</u>	<u>£4,684,554</u>

1. The Employment Appeals Tribunal deals with appeals under the Redundancy Payments Acts, the Minimum Notice and Terms of Employment Act, 1973, and the Unfair Dismissals Act, 1977. The Redundancy Payments Acts make provision for the recoupment from the Redundancy Fund of the cost of the Employment Appeals Tribunal and its Secretariat in servicing redundancy appeals; this cost in recent years has been on a basis of one third of the overall costs. The amount collected in 1983 was higher than anticipated.
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 1983 than provided for.
5. It is difficult to predict the number of work permits which will be issued in a year.
6. Precise estimation is not possible.

EXTRA REMUNERATION.

Two hundred and nineteen officers were paid a total of £53,600 in overtime. Of these, forty-two officers — two Higher Executive Officers, eight Executive Officers, seven Clerical Officers, eleven Clerical Assistants, five Paperkeepers, eight Messengers and one Service Attendant — earned amounts ranging from £408 to £1,983.

Thirty-two officers were paid a total of £8,304 for attendance at certain meetings abroad. Of these, six officers — two Principal Officers, one Assistant Principal Officer and three Industrial Inspectors — received amounts ranging from £415 to £1,408.

NOTES

In addition to the grant-in-aid issued from the Vote, an extra amount of £37,000 was issued to An Chomhairle Oiliúna from the Vote for Increases in Remuneration and Pensions (No. 50).

Ex-gratia payments totalling £74 were made to five officers in respect of loss or damage to clothing or personal effects in the course of official duties (E.109/41/41).

Vote 39

DETAILS OF EXPENDITURE ON THE VARIOUS COMMISSIONS AND SPECIAL INQUIRIES

Commission or Special Inquiry	Expenditure			
	Subheads		Total for year ended 31st December, 1983	Total Expenditure to 31st December, 1983
	E.	A.1.		
	£	£	£	£
Committee on Welfare Services Abroad	1,451	399	1,850	46,242
Commission on Safety, Health and Welfare at Work... ..	8,534	14,762	23,296	99,368
Working Party on Child Care Facilities for Working Parents	563	2,438	3,001	59,113
Special Inquiries Relating to Trade Disputes... ..	2,834	2,757	5,591	5,591
£	13,382	20,356	33,738	210,314

I. Ó FIONNGHALAIGH,
Oifigeach Cuntasaitochta.

AN ROINN SAOTHAIR,
27 Aibreán, 1984.

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, 1983		188
Receipts:—		
The Employment Guarantee Fund		
(i) for the Community, Youth, Recreational and Employment Programme	850,000	
(ii) for the joint AnCO/FUE apprentice to craftsman scheme	98,974	
The Department of Education		
Unspent balance of EGF moneys provided for the Community, Youth, Recreational and Employment Programme. (Responsibility for this Programme was transferred from the Department of Education to the Department of Labour in 1983).	48,146	
		997,308
Payments:		
In respect of the Community, Youth, Recreational and Employment Programme	659,878	
An Chomhairle Oilíúna (joint AnCO/FUE apprentice to craftsman scheme)	99,162	759,040
Balance on 31st December, 1983		£238,268

I. Ó FIONNGHALAIGH,
Oifigeach Cuntasaitochta.

AN ROINN SAOTHAIR
27 Aibreán, 1984.

Vote 39

STATEMENT OF EXPENDITURE OUT OF THE TRAINING AND EMPLOYMENT OF YOUNG PERSONS GRANT-IN-AID ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 1983

	£	£
Balance on 1st January, 1983		6,556,380
Grant-in-Aid from subhead T of Vote 39 (Labour)		77,000,000
		<u>83,556,380</u>
Payments:—		
Youth Employment Agency	5,685,000	
An Chomhairle Oiliúna	32,244,000	
CERT Ltd.	1,426,000	
Department of Labour—		
*Work Experience Programme	6,970,701	
Employment Incentive Scheme	4,308,597	
Grant Scheme for Youth Employment	2,164,748	
*Department of the Environment	8,000,000	
Department of Education	14,990,000	
		<u>75,789,046</u>
Balance on 31st December, 1983		<u>£7,767,334</u>

*Excluding moneys paid direct from the Youth Employment Agency.

I. Ó FIONNGHALAIGH,
Oifigeach Cuntasaíochta.

AN ROINN SAOTHAIR,
27 Aibreán, 1984.

YOUTH EMPLOYMENT LEVY

Statement of payments made in accordance with Section 24 (2) of the Youth Employment Act, 1981, during 1983.

	£
Received by the Minister for Labour	69,382,507
Paid by the Minister for Labour into the Exchequer	69,382,507

I. Ó FIONNGHALAIGH,
Oifigeach Cuntasaíochta.

AN ROINN SAOTHAIR,
27 Aibreán, 1984.

Vote 39

ACCOUNTS OF GRANT-IN-AID FUNDS 1983

	Balances on 1st January, 1983	Grants-in- Aid, 1983	Expenditure 1983	Balances on 31st December, 1983
	£	£	£	£
Fund for Youth Employment	—	242,683(a)	—	242,683
Grant-in-Aid Fund for Youth Organisations and other Expenditure in relation to Youth	—	1,532,813(b)	1,532,813	—
£	—	1,775,496	1,532,813	242,683

(a) Amount received from Department of Education following transfer of function.

(b) Analysis of expenditure is as follows:

	£
Youth Service Grants	1,371,250
Developments and Initiatives	60,000
In-Service Training	28,402
International Exchanges	24,312
Cross-border and British-Irish Exchanges	33,283
National Youth Policy Committee	10,003
President's Youth Award Scheme	5,000
Miscellaneous	563
	<u>£1,532,813</u>

I. Ó FIONNGHALAIGH,
Oifigeach Cuntasaíochta.

AN ROINN SAOTHAIR,
27 Aibreán, 1984.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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	5,950,000	5,721,758	228,242	—
A.2.—Public Service Pensions	15,000	13,943	1,057	—
A.3.—Consultancy Services	258,000	234,757	23,243	—
B.1.—Travelling and Incidental Expenses	626,000	574,417	51,583	—
B.2.—Office Machinery and other Office Supplies	317,000	210,450	106,550	—
C.1.—Post Office Services	391,000	407,713	—	16,713
C.2.—Advertising and Publicity	161,000	158,421	2,579	—
D.—Subscriptions to International Organisations, etc.	361,000	207,062	153,938	—
BORD Fáilte Éireann				
E.1.—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)	21,258,000	20,908,000	350,000	—
E.2.—Development of Holiday Accommodation (Grant-in-Aid)	1,021,000	1,021,000	—	—
E.3.—Development of Supplementary Holiday Accommodation (Grant-in-Aid)	150,000	150,000	—	—
E.4.—Tourism Development Works (Grant-in-Aid)	929,000	929,000	—	—
F.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Grant-in-Aid)	1,824,000	1,824,000	—	—
G.—Currency Exchange Loss on certain Industrial Credit Company Foreign Borrowing for Hotel Development	10	66,731	—	66,721
H.—Córas Tráchtála (Grant-in-Aid)	16,240,000	16,235,000	5,000	—
I.1.—Export Guarantee Arrangements under the Insurance Act, 1953 (as amended)	540,000	539,641	359	—

Vote 40

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.2.—Credit Financing of Certain Capital Goods Exports	2,459,000	1,977,515	481,485	—
J.—Commissions, Committees and Special Inquiries	31,000	28,491	2,509	—
K.—Miscellaneous Payments	58,000	69,936	—	11,936
L.1.—Bread Subsidy	40,621,000	39,795,170	825,830	—
L.2.—Flour and Wheatmeal Subsidy	10	—	10	—
GROSS TOTAL	£ 93,210,020	91,073,005	2,232,385	95,370
			Surplus of Gross Estimate over Expenditure £2,137,015	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £59,035	
M.—Appropriations in Aid	3,452,020	3,392,985		
			Net Surplus to be surrendered £2,077,980	
NET TOTAL	£ 89,758,000	87,680,020		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Saving due to unfilled vacancies and deferral of appointments in accordance with the policy of the Department of the Public Service.
- A.2.—Payments were less than anticipated as full recoupment was not claimed by Paymaster-General by year-end.
- A.3.—Saving mainly due to consultancies on behalf of the National Prices Commission, Company Law and the Office of Director of Consumer Affairs not being commissioned to the extent anticipated; the saving was partially offset by increased expenditure on Insurance Industry Control.
- B.1.—Saving due to expenditure on travel and subsistence being less than anticipated.
- B.2.—Saving mainly due to deferment to 1984 of a scheme for the computerisation of the Companies Registration Office.
- C.1.—Excess due to payments of arrears to the Department of Posts and Telegraphs, which would not normally have fallen due until 1984, being discharged in 1983.
- C.2.—Saving due to an advertising programme on behalf of the Office of the Director of Consumer Affairs not being undertaken. The saving was partially offset by higher advertising costs.
- D.—Due to a significant strengthening of market prices for rubber during the year, the allocation for financing the Buffer Stock of the International Rubber Organisation was not required. Savings also arose on Patents Office contributions to the European Patent Office and the World Intellectual Property Organisation.

- E.1.—Savings arose on pay due to some vacancies being left unfilled pending a re-structuring programme.
- G.—A token provision was made to meet possible exchange risk losses which are difficult to estimate. Five such losses occurred and were discharged with Department of Finance sanction.
- I.2.—The saving arose from a combination of increasing consensus rates and the overall downward trend in world market interest rates, which could not have been estimated accurately.
- J.—Saving mainly due to the costs of the National Consumer Advisory Council being less than expected.
- K.—Expenditure on Initial Verification of weighing scales at Krups Ltd. was greater than anticipated due to increased production. The excess was partially offset by deferring the purchase of certain Metric Standards equipment pending the enactment of the Weights and Measures Bill.
- L.1.—Some subsidy claims, which normally could have been expected to be made within the year, were not received.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936	129,000	109,445
2. Repayment of travel costs of certain journeys to EEC... ..	135,000	126,213
3. Export Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)	1,310,000	958,178
4. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964	1,800,000	2,091,355
5. Currency exchange gain on certain Industrial Credit Company foreign borrowing for hotel development	10	—
6. Registrar of Friendly Societies	7,500	5,739
7. Companies Registration Office	17,000	19,388
8. Fees for occasional trading permits	2,000	1,750
9. Fees for casual trading licences	50,000	77,926
10. Miscellaneous... ..	1,510	2,991
	<u>£3,452,020</u>	<u>£3,392,985</u>

1. Receipts from Department of Justice in respect of the expenses of the Weights and Measures Office were less than anticipated. This was partially offset by higher than anticipated receipts from fees for initial verification of weighing scales.
3. Shortfall due to decrease in specific contracts governing medium-term finance transactions. This may be attributable to buyer's reluctance in a recessionary period and intensive competition in a shrinking market.
4. Due to the introduction of increased scale of fees with effect from 1st August, 1983.
9. Additional applications for licences were received due to an increase in designated casual trading areas by local authorities.

Vote 40

EXTRA REMUNERATION

Fourteen Examiners in the Patents Office received sums varying from £846 to £6,006 for examining patent applications outside their normal office hours of duty.

A total of two hundred officers were paid overtime. Eighty officers received sums varying from £402 to £3,513. The total amount paid in respect of overtime was £112,831 (of which £13,306 was recouped from Vote 41 and £9,079 from Vote 49).

A total of eighty-eight officers received allowances in respect of duties as delegates at meetings abroad (mainly EEC). Of this total twenty officers received sums varying from £406 to £1,688. The total paid in respect of delegates allowance was £23,970.

A Technical Officer was retained in the public interest in the Weights and Measures Office at a cost of £12,441.

NOTES

In addition to the grants-in-aid issued from the Vote, an extra amount was issued from the Vote for Increases in Remuneration and Pensions (No. 50) as follows:—

Shannon Free Airport Development Company Limited	£ 9,000
--	------------

Ex-gratia payments totalling £537 were made to ten 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 £127 were written off (S.414/2/82 and S.99/8/80).

Fees (stamps) were received as follows (as Exchequer Extra Receipts):

Companies Registration	£859,183
------------------------	----------

The Account includes expenditure amounting to £2,498 spent on the purchase of gifts for presentation by the Minister on the occasion of official visits to China, Saudi Arabia and Iraq (S.414/2/82).

The Account of the Department of Finance includes expenditure of £2,959 in respect of remuneration of an officer on loan, without repayment, to this Department.

DETAILS OF EXPENDITURE ON THE VARIOUS COMMISSIONS COMMITTEES AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN 1983

Commission, Committee or Special Inquiry	Expenditure			
	Subhead		Expenditure for year ended 31st December, 1983	Total Expenditure to 31st December, 1983
	J.	Other		
	£	£	£	£
National Consumer Advisory Council (1973—1974)	27,213	(A.1.) 60	27,273	145,477
Motor Premiums Advisory Committee (1973—1974)	500	—	500	24,146
Prices Advisory Committee on Motor Insurance	778	—	778	3,084
£	28,491	60	28,551	172,707

J. DONLON,
Accounting Officer.

DEPARTMENT OF INDUSTRY, TRADE, COMMERCE AND TOURISM.
30th April, 1984.

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 Cúntas agus Ciste.

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

	£	£
Balance on 1st January, 1983		Nil
Receipts from the Employment Guarantee Fund		839,154
		<u>839,154</u>
Payments:		
Córas Tráchtála — Assistance to private firms in the recruitment and training of export marketing staff	465,021	
Bord Fáilte Éireann — Job Creation Projects	<u>374,133</u>	
		<u>839,154</u>
Balance on 31st December, 1983		Nil

J. DONLON,
Accounting Officer.

DEPARTMENT OF INDUSTRY, TRADE, COMMERCE AND TOURISM.
30th March, 1984.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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, for a cost alleviation payment and for payment of certain grants, a subsidy and 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> £16,321,000 <i>Supplementary</i> 10	16,321,010	16,194,415	126,595	—
A.2.—Consultancy Services	188,000	221,304	—	33,304
B.1.—Travelling and Incidental Expenses	450,000	722,669	—	272,669
B.2.—Office Machinery and other Office Supplies	141,000	212,579	—	71,579
B.3.—Post Office Services	850,000	1,038,769	—	188,769
B.4.—Cross-Channel Telephone Lines used for Civil Aviation	70,000	96,852	—	26,852
C.—Equipment, Stores and Maintenance	250,000	263,371	—	13,371
D.1.—Grants to Córas Iompair Éireann	86,000,000	86,000,000	—	—
D.2.—Córas Iompair Éireann Redundancy Compensation	133,000	150,318	—	17,318
E.—Grants for Harbours	1,500,010	627,304	872,706	—
F.1.—Acquisition of Land, Buildings, etc., at State Airports	100,000	—	100,000	—
F.2.—Constructional Works at State Airports, including furnishing of Buildings	2,900,000	2,921,231	—	21,231
G.—Transport of Staff	93,000	74,765	18,235	—
H.—Electronic Equipment <i>Original</i> £3,100,000 <i>Less Supplementary</i> 499,990	2,600,010	1,925,162	674,848	—
I.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	500	1,466	—	966
I.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946)	45,000	48,222	—	3,222
J.—Subscriptions to International Organisations	536,000	346,743	189,257	—

Vote 41

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
K.—Rent on Lands, etc., at State Airports	£ 3,000	£ 505	£ 2,495	£ —
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	10,000	6,445	3,555	—
N.—Regional/Local Airports	3,000,000	2,827,411	172,589	—
O.—Regional/Local Air Services	50,000	94,636	—	44,636
P.—Grants for Bus Priority and Urban Traffic Control Schemes	600,000	218,014	381,986	—
Q.—Dublin Transport Authority (Grant-in-Aid)	250,000	—	250,000	—
R.—Expenses under the Transport (Tour Operators and Travel Agents) Act, 1982	5,000	4,371	629	—
S.—Cost Alleviation Payment to Aer Linte Eireann Teo	5,000,000	5,000,000	—	—
T.—Payments for Bulk-Carrier	550,000	491,777	58,223	—
V.—Subsidy to British and Irish Steam-packet Co. Ltd. Original Nil Supplementary £500,000	500,000	500,000	—	—
GROSS TOTAL Original £122,185,510 Supplementary 10 Do. 10	£ 122,185,530	120,028,329	2,851,118	693,917
			Surplus of Gross Estimate over Expenditure £2,157,201	
	Estimated	Realised	Surplus of Appropriations in Aid realised £5,399,234	
U.—Appropriations in Aid	16,180,510	21,579,744		
NET TOTAL Original £106,005,000 Supplementary 10 Do. 10	£ 106,005,020	98,448,585	Total Surplus to be surrendered £7,556,435	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Refund of VAT £308,710

Vote 41

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £475,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- A.2.—The excess was due to (a) a consultancy study into the arrangements for the supply of buses by Bombardier (Ireland) Ltd. to CIE for which no provision was made, (b) unforeseen expenditure arising on public relations service and (c) unforeseen expenditure incurred on fees of an adviser appointed in an airport's rents dispute.
- B.1.—The excess was due to (a) unfavourable exchange rates resulting in increases in the cost of foreign publications and charts, (b) cost of cleaning services greater than anticipated and (c) increased motor mileage and subsistence rates not provided for in the estimate.
- B.2.—The excess arose because of increased costs of rental, maintenance and materials for the computers and associated plotters and photocopying machines.
- B.3.—Expenditure on Post Office services was greater than anticipated and charges were increased by seventeen per cent with effect from 1 April, 1983.
- B.4.—The excess arose because of an increase in charges and a change in the billing method resulting in payments being made for fifteen months as opposed to the twelve months provided for in the Estimate.
- C.—Excess is due to a carry-over of commitments from 1982.
- D.2.—It is not possible to forecast precisely the amount of compensation which will become payable in any year.
- E.—The saving arose because work did not commence on (a) dredging at Sligo Harbour, (b) the extension of a pier at Wicklow Harbour and (c) quay reconstruction at Dundalk Harbour.
- F.1.—The saving arose because negotiations for the acquisition of a number of properties in the vicinity of Dublin Airport were not finalised in 1983.
- G.—Provision was made for an increase in bus fares. In the event the increase was less than expected.
- H.—Work on certain projects was delayed owing to industrial relations problems.
- I.1.—Accurate estimation is not possible.
- I.2.—Payments are kept in line with awards to UK seamen and their dependants under their corresponding scheme. Increases in the year were greater than anticipated.
- J.—The saving arose because of (i) reductions in Ireland's contributions to the Danish/Icelandic Joint Financing Agreement and Eurocontrol Budgets and (ii) postponement of contributions in respect of the deployment of a data buoy in the Porcupine area and the Eumetsat programme of the European Space Agency.
- K.—Protracted negotiations in relation to the revision of rents were not finalised in 1983.
- M.—The saving arose because only one of a number of the Department's employees who have yet to transfer to Aer Rianta did so during the year.
- N.—The saving arose because some minor development works did not proceed at some local airports.
- O.—The original provision envisaged the payment of a subsidy to May 1983. In the event it was decided to continue the subsidy for the remainder of the year.
- P.—The saving arose because the level of buslane implementation and the purchasing of electronic traffic signalling equipment were less than expected.
- Q.—Necessary legislation was not enacted within the year.
- R.—Expenses incurred on professional accounting services were less than anticipated.
- T.—Savings arose because of favourable currency fluctuations in punt/yen exchange rates.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1966	240,000	303,512
2. Receipts under the Merchant Shipping and Mercantile Marine Acts	100,000	51,758
3. Surplus on Aer Rianta Teo. Operating Accounts Dublin, Shannon and Cork Airports including passenger load fee at airports	4,500,000	5,580,884
4. Recoupment from Eurocontrol Organisation of cost of providing personnel and facilities	55,000	36,316
5. Recoupment from Eurocontrol Organisation of en-route facilities costs	8,500,000	12,597,912
6. Shanwick Communications charges	2,160,000	2,196,895
7. Charges for radio telegrams sent from Coast Stations	52,000	82,419
8. Recoupment for seconded staff	29,000	37,531
9. Road Transport Licences	203,000	169,477
10. Receipts under the 1933 Foreshore Act and the 1954 State Property Act	45,000	102,200
11. Receipts for transport of staff	31,500	25,575
12. Receipts for data provided by the Meteorological Service	67,000	61,317
13. Receipts from Radio Telegraph Traffic	40,000	37,904
14. Recoupment from EEC of air fares in respect of official travel	20,000	23,853
15. Recoupment of operating costs of Mount Gabriel Radar Station	110,000	200,558
16. Miscellaneous receipts	28,010	71,633
	<u>£16,180,510</u>	<u>£21,579,744</u>

- 1.—The surplus arose because of (a) a twenty-five per cent increase in fees from 1 April 1983, (b) an increase in the number of applications for aeronautical engineering examinations and (c) an increase in the number of aircraft registered.
- 2.—The estimate anticipated that a new Merchant Shipping (Fees) Order providing for an increase in fees would be in force. However, the Order was not made until late 1983.
- 3.—The surplus realised was due mainly to improved commercial performance at Shannon Airport (particularly mail order) and to a lesser extent at Dublin Airport.
- 4.—Receipts were less than anticipated because the Ballybunion/Kilkee Radio Telephone Facility installation was not in operational service in 1982.
- 5.—A large surplus was realised because of favourable exchange rate fluctuations between the Irish Pound and the US Dollar and the receipt of an amount proper to the preceding year.
- 7.—This Department's share of the revenue is remitted by the Department of Posts and Telegraphs at irregular intervals.
- 8.—Surplus arose because of increases in salaries and in the number of officers on secondment.
- 9.—The shortfall was due to reduction in the number of applications for permits.
- 10.—The surplus arose because of a rents review and the receipt of a large payment from Cork Harbour Commissioners.

Vote 41

- 11.—Receipts were less than expected because the level of increase of bus fares was smaller than anticipated.
- 12.—The shortfall arose because payments due from the EEC under two energy contracts were not received within the year.
- 13.—This Department's share of the revenue is remitted by the Department of Posts and Telegraphs at irregular intervals.
- 14.—Representations by officials of the Department at EEC meetings was greater than anticipated.
- 15.—The surplus arose because a large sum in respect of 1982 was not received until 1983.
- 16.—The surplus arose because receipts under the Transport (Tour Operators and Travel Agents) Act, 1982 were greater than anticipated.

EXTRA REMUNERATION

A total of £11,634 was paid to thirty-nine officers in respect of attendance at meetings abroad. Of this total thirteen officers received sums varying from £414 to £1,940.

Four hundred and eighty-two officers received sums in respect of overtime. Three hundred and fifty-eight officers received amounts varying from £401 to £4,937. The total amount paid in overtime was £672,330 of which £13,306 was in respect of typing, messenger and cleaning services provided by the Department of Trade, Commerce and Tourism.

NOTES

The account includes expenditure of £935 in respect of remuneration of a Senior Meteorologist for performance of rostered duties during 1982 (E.109/65/17).

Subhead G includes expenditure on subsidised transport of Department of Agriculture staff (£638), Immigration Officials (£1,218), Customs and Excise staff (£4,060) and Posts and Telegraphs staff (£4,568).

Ex-gratia payments totalling £36 were made to four officers in respect of damage to clothing or personal effects in the course of official duties (DPS 3/77).

DETAILS OF EXPENDITURE ON COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES (SUBHEAD B.1.)

Commission, Committee or Special Inquiry	Expenditure	
	Expenditure for year ended 31st December, 1983	Total Expenditure to 31 December, 1983
Public Inquiry into Cherryville Rail Accident	£ 4,748	£ 4,748

N. McMAHON,
Accounting Officer.

30th April, 1984.

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		179,366
Payments:		
Sligo Airport — construction	92,201	
Waterford Airport — construction	87,165	
	<u>179,366</u>	
Balance at 31st December, 1983		<u>Nil</u>

N. McMAHON,
Accounting Officer.

25th April, 1984.

STATE AIRPORTS

STATEMENT OF EXPENDITURE AND REVENUE FOR THE YEAR ENDED 31ST DECEMBER 1983.

1982				1983			
Total	Shannon	Dublin	Cork	EXPENDITURE			
1. AIR NAVIGATION SERVICES AIR TRAFFIC CONTROL							
£ 4,575,190 228,460	£ 2,411,902 83,697	£ 1,692,541 110,475	£ 470,747 34,288	Salaries, Wages and Superannuation	£ 5,003,181 270,844	£ 2,638,319 97,871	£ 1,855,967 131,779
£ 1,685,575 240,222	£ 730,672 62,553	£ 636,224 141,365	£ 318,679 36,304	Meteorological Services	£ 1,838,723 252,204	£ 807,956 69,868	£ 677,157 143,508
RADIO SERVICE							
£ 5,002,508 186,470 251,914	£ 3,639,105 88,110 90,232	£ 899,518 85,208 128,847	£ 463,885 13,152 32,835	Salaries, Wages and Superannuation	£ 5,203,674 189,649 322,454	£ 3,847,394 123,014 111,877	£ 850,367 55,122 167,991
2. AIRPORT MANAGEMENT ADMINISTRATION							
£ 3,111,291 4,817,100	£ 880,362 1,412,769	£ 1,899,912 2,581,602	£ 331,017 822,729	Salaries, Wages and Superannuation	£ 3,277,866 4,846,805	£ 1,012,399 1,426,262	£ 1,931,572 2,622,007
£ 3,491,341 2,370,226 423,187 76,723 7,813,635	£ 1,454,350 767,352 272,247 76,723 2,441,060	£ 1,703,516 1,574,482 83,576 — 4,612,517	£ 333,475 28,392 67,364 — 560,058	Maintenance of Field and Buildings	£ 3,308,916 2,445,811 556,388 84,702 8,438,758	£ 1,193,781 1,282,555 357,364 84,702 2,692,173	£ 1,789,257 988,183 123,855 — 4,975,661
3. CONTRIBUTION TO EUROCONTROL							
£ 37,051	£ 37,051	£ —	£ —	TOTAL EXPENDITURE	£ 146,285	£ 146,285	£ —
£34,110,893	£14,448,185	£16,149,783	£3,512,925	TOTAL EXPENDITURE	£ 36,186,260	£ 15,891,820	£ 16,312,426
				TOTAL EXPENDITURE	£ 3,982,014		

STATE AIRPORTS (continued)

1982				1983				
Total	Shannon	Dublin	Cork	REVENUE				
£	£	£	£		Total	Shannon	Dublin	Cork
7,445,670	3,237,020	3,861,623	347,027	Landing Fees	7,969,436	3,412,543	4,190,604	366,289
2,272,000	388,086	1,774,806	109,108	Letting of Offices, Stores, Sites etc.	2,627,660	593,974	1,918,525	115,161
2,600,057	1,440,953	1,031,097	128,007	Concession Fees	2,962,367	1,653,995	1,175,628	132,744
8,306,464	1,753,349	5,940,056	613,059	Passenger Load Fees	8,975,133	1,827,298	6,490,381	657,454
4,106,220	363,502	3,259,669	483,049	Profit (Loss) on Catering and Sales	5,180,287	1,121,212	3,652,966	406,109
1,820,495	1,820,495	—	—	En Route Communications Service	2,196,895	2,196,895	—	—
9,336,761	4,942,991	3,295,327	1,098,443	En Route Air Navigation Services	12,597,912	6,398,935	4,469,136	1,729,841
18,395	18,395	—	—	Recompment from Eurocontrol of cost of providing personnel and facilities	36,316	36,316	—	—
1,778,987	262,846	1,465,065	51,076	Other Revenue...	1,931,332	282,230	1,592,742	56,360
37,685,049	14,227,637	20,627,643	2,829,769	TOTAL REVENUE	44,477,338	17,523,398	23,489,982	3,463,958
34,110,893	14,448,185	16,149,783	3,512,925	Deduct TOTAL EXPENDITURE	36,186,260	15,891,820	16,312,426	3,982,014
(+) 3,574,156	(-) 220,548	(+) 4,477,860	(-) 683,156	Operating Surplus (+) or Deficit (-)	(+) 8,291,078	(+) 1,631,578	(+) 7,177,556	(-) 518,056
4,218,267	1,721,669	2,174,757	321,841	Depreciation and Interest on Capital	4,472,783	1,818,658	2,313,264	340,861
(-) 644,111	(-) 1,942,217	(+) 2,303,103	(-) 1,004,997	£ TOTAL SURPLUS (+) OR DEFICIT (-)	(+) 3,818,295	(-) 187,080	(+) 4,864,292	(-) 858,917

POSTS AND TELEGRAPHS

Vote 42

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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	259,028,000	255,374,092	3,653,908	—
B.—Travelling and Incidental Expenses	16,629,000	17,264,915	—	635,915
C.—Accommodation and Building Charges	33,949,000	31,514,043	2,434,957	—
D.—Conveyance of Mails	8,324,000	8,077,174	246,826	—
E.—Postal and General Stores	12,891,000	12,084,244	806,756	—
F.—Engineering Stores and Equipment	157,800,000	135,748,413	22,051,587	—
G.1.—Exchequer Telecommunications Capital Repayments	95,500,000	95,040,550	459,450	—
G.2.—Irish Telecommunications Investments (I.T.I.) Limited Leasing Charges	7,500,000	7,454,158	45,842	—
H.—Subscriptions to International Organisations	188,000	247,706	—	59,706
I.—Losses	200,000	225,359	—	25,359
J.—Superannuation, etc.	17,500,000	20,298,692	—	2,798,692
K.1.—Commissions and Special Inquiries	15,000	14,777	223	—
K.2.—Consultancy Services	100,000	89,332	10,668	—
K.3.—Office Machinery and other Office Supplies	2,503,000	4,505,989	—	2,002,989
RADIO TELEFÍS ÉIREANN				
L.1.—Grant for general purposes equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid)	29,000,000	27,000,000	2,000,000	—
L.2.—Grant equivalent to Net Receipts from Wired Broadcast Relay Licence Fees (Grant-in-Aid)	966,000	966,000	—	—
GROSS TOTAL	£ 642,093,000	615,905,444	31,710,217	5,522,661
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £26,187,556	
T.—Appropriations in Aid	262,613,000	236,590,534	Deficiency in Appropriations in Aid realised £26,022,466	
NET TOTAL	£ 379,480,000	379,314,910	Net Surplus to be surrendered £165,090	

Vote 42

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Broadcasting Licence and Relay Licence Fees	32,975,000	31,120,994

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Savings on overtime and on unfilled vacancies.
- C.—Savings on sites and buildings (£3,561,000) was partly offset by higher expenditure on rents and rates (£279,000) and on lighting, heating etc., charges (£857,000).
- E.—Lower expenditure on mechanical transport; on uniform clothing and on stores generally.
- F.—Lower expenditure on contract works (£16,426,000); on stores (£3,890,000) and on circuit works (£1,736,000).
- H.—Increased subscription rates payable to International Organisations and arrears due in respect of previous years.
- I.—Close estimation not possible.
- J.—It was not possible to estimate closely the numbers of telephone operating staff who would opt to retire voluntarily in circumstances where the volume of manual traffic was falling.
- K.2.—Expenditure on consultancies lower than expected.
- K.3.—Higher expenditure on purchase of computer and computer related equipment.
- L.1.—Close estimation not possible.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Borrowings for Telecommunications Development Programme	226,000,000	199,701,533
2. Receipts in respect of Savings services	15,068,000	12,144,698
3. Receipts in respect of Social Welfare services	11,150,000	15,190,820
4. Receipts in respect of services performed for the Revenue Commissioners	888,000	(89,760)
5. Provision of stores for other Government Departments	2,858,000	2,582,941
6. Sale of engineering stores	1,350,000	1,118,738
7. Sale of non-engineering stores	105,000	112,180
8. Receipts in respect of agency services performed for other Administrations	20,000	15,043
9. Repayment by the British Government in respect of compensation allowances (see subhead J)	10,000	18,665
10. Contributions to Widows' and Children's Pensions Scheme for Civil Servants and others	2,430,000	2,561,213

Vote 42

	Estimated	Realised
	£	£
11. Miscellaneous	2,734,000	3,234,463
	<u>£262,613,000</u>	<u>£236,590,534</u>

1. Expenditure on Telecommunications Capital works lower than expected.
2. An overestimation of the expenses of management of the Post Office Savings Bank and related services for 1982 resulted in a corresponding reduction in receipts in the year of account.
3. Arrears in respect of 1982 recovered during the year of account.
4. Overestimation in 1983 and earlier years of the cost of services performed for the Revenue Commissioners.
5. Close estimation not possible.
6. Quantities available for sale less than expected.
7. Quantities available for sale greater than expected.
8. Close estimation not possible.
9. Arrears in respect of 1982 received in the year of account.
10. Higher receipts following payment of award deferred in 1982 and increased rates of pay from 1st September, 1983.
11. These comprise the following:—

	£
(a) Recoveries from outside bodies in respect of works carried out and services rendered	1,084,460
(b) Advertising in Post Office publications	719,560
(c) Special leave at cost of substitution and refunds of wages overpaid, etc.	239,388
(d) Refunds in respect of staff on loan to outside bodies	327,705
(e) Wireless examination fees and transmitting permits	244,309
(f) Receipts for carriage of newspapers, rents, void postal and money orders, etc.	563,662
(g) Gain on foreign currency transactions	55,379

I.—LOSSES—CLASSIFIED SCHEDULE

	£
Robbery at a town sub-Post Office by four unknown armed men	9,606
Robbery at a town sub-Post Office by two unknown men, one of whom was armed	9,371
Robbery at a town sub-Post Office by three unknown men, two of whom were armed	7,436
Robbery at a town sub-Post Office by two men, one of whom was armed. A man was prosecuted and sentenced to a term of imprisonment	6,616
Robbery at a town sub-Post Office by two unknown armed men	5,000

Vote 42

Robbery of pay-roll cash by an armed man	...	...	...	...	£	3,741
Robbery at a town sub-Post Office by two men one of whom was armed. A man was prosecuted	...	...	...	...	...	3,338
Fraudulent withdrawals from Savings Bank Accounts. The present whereabouts of a suspect who emerged are unknown	...	...	...	...	...	3,063
Robbery at a town sub-Post Office by four unknown armed men	...	...	...	...	...	2,769
Burglary at a sub-Post Office by an unknown person(s)	...	...	...	...	...	2,497
Robbery at a town sub-Post Office by two unknown men, one of whom was armed	...	...	...	...	...	2,407
Robbery at a town sub-Post Office by two unknown men, one of whom was armed	...	...	...	...	...	2,040
Robbery from a departmental motor van which was hi-jacked by three unknown armed men	...	...	...	...	...	2,000
Robbery at a town sub-Post Office by two unknown youths, one of whom was armed	...	...	...	...	...	1,502
Robbery at a town sub-Post Office by three unknown youths	...	...	...	...	...	1,414
Robbery at a town sub-Post Office by a gang of unknown youths	...	...	...	...	...	1,402
Robbery at a town sub-Post Office by two unknown men, one of whom was armed	...	...	...	...	...	1,292
Robbery at a town sub-Post Office by two unknown men, one of whom was armed	...	...	...	...	...	1,183
Fraudulent withdrawals from a Savings Bank Account following theft of the deposit book by a person who was subsequently extradited to Great Britain	...	...	...	...	...	1,180
Robbery at a sub-Post Office by an armed man who was prosecuted	...	...	...	...	...	1,078
Irrecoverable arrears of Pay-Related Social Insurance contributions	...	...	...	...	...	862
Misuse of official cash by a Post Office servant who was prosecuted	...	...	...	...	...	796
Robbery at a town sub-Post Office by four men, three of whom were armed. A man charged in connection with the crime absconded while awaiting trial	...	...	...	...	...	796
Robbery at a town sub-Post Office by three unknown men, one of whom was armed	...	...	...	...	...	714
Fraudulent withdrawals from Savings Bank Accounts by an unknown person(s) following theft of the deposit books	...	...	...	...	...	677
Irregular negotiation of money orders	...	...	...	...	...	671
Fraudulent withdrawals from Savings Bank Accounts by a man who was prosecuted. £35 received by way of restitution was offset against the loss	...	...	...	...	...	607
Misuse of official cash by a Post Office servant who was prosecuted. £285 received by way of restitution was offset against the loss	...	...	...	...	...	600
Robbery at a town sub-Post Office by two unknown youths, one of whom was armed	...	...	...	...	...	585

	£
Robbery at a town sub-Post Office by two unknown men, one of whom was armed	564
Irregular negotiation of pension orders by a Post Office servant	520
Robbery at a town sub-Post Office by three unknown youths	516
Robbery at a town sub-Post Office by two unknown youths	514
Fraudulent withdrawals from a Savings Bank Account by an unknown person	510
Robbery at a town sub-Post Office by two unknown youths	456
Robbery at a sub-Post Office by two youths who were prosecuted	455
Fraudulent withdrawals from a Savings Bank Account by an unknown person(s) following loss of the deposit book	438
Fraudulent withdrawals from a Savings Bank Account by a person(s) unknown	400
Robbery at a town sub-Post Office by two unknown men	398
Robbery at a town sub-Post Office by three unknown youths, one of whom was armed	359
Fraudulent withdrawals from a Savings Bank Account by a person(s) unknown following theft of the deposit book	335
Irregular encashment of pension orders by an unknown person(s)	328
Robbery at a town sub-Post Office by three armed men one of whom was prosecuted	322
Fraudulent withdrawals from Savings Bank Accounts by a woman who was prosecuted	300
Fraudulent withdrawals from Savings Bank Accounts by a woman who was prosecuted	290
Irregular negotiation of money orders	285
Misuse of official cash by a Post Office servant who was prosecuted	282
Robbery at a sub-Post Office by two unknown armed men... ..	280
Irrecoverable overpayment of premia to a life assurance company	257
Fraudulent withdrawals from a Savings Bank Account by an unknown person(s) following loss of the deposit book	250
Robbery at a town sub-Post Office by four unknown youths	249
Fraudulent withdrawals from a Savings Bank Account by a woman who was prosecuted	240
Fraudulent encashment of pension orders. The present whereabouts of a man charged in connection with the crime are not known	225
Fraudulent withdrawals from a Savings Bank Account by an unknown person following theft of the deposit book	218
Robbery at a town sub-Post Office by an unknown man	214
Robbery at a town sub-Post Office by an unknown man	201
Shortage in a cash remittance sent from a Head Office to a sub-Pos. Office	200

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Fraudulent withdrawals from a Savings Bank Account by an unknown person(s) following loss of the deposit book	£ 200
Burglary at a town sub-Post Office by a person(s) unknown	200
Fraudulent withdrawals from a Savings Bank Account by an unknown person(s)	200
Robbery at a sub-Post Office by two unknown youths	190
Robbery at a town sub-Post Office by two unknown youths	181
Burglary at a sub-Post Office by an unknown person(s)	181
Fraudulent withdrawals from a Savings Bank Account by an unknown person(s)	179
Fraudulent withdrawals from Savings Bank Accounts by an unknown person(s)	177
Fraudulent withdrawals from a Savings Bank Account. The present whereabouts of a suspect in the case are unknown	171
Fraudulent withdrawals from Savings Bank Accounts by unknown persons following theft of the deposit books	170
Burglary at a sub-Post Office by a person(s) unknown	167
Robbery at a town sub-Post Office by two youths. A youth charged in connection with the crime absconded while on bail awaiting trial	160
Fraudulent withdrawals from Savings Bank Accounts by an unknown person(s)	157
Robbery at a town sub-Post Office by two unknown youths	148
Fraudulent withdrawals from a Savings Bank Account by an unknown person	145
Fraudulent withdrawals from a Savings Bank Account following loss of the deposit book	145
Burglary at a sub-Post Office by a person(s) unknown	143
Irregular encashment of British pension orders	139
Irregular encashment of money orders	135
Robbery at a town sub-Post Office by four unknown youths	128
Fraudulent withdrawals from a Savings Bank Account following theft of the deposit book	120
Robbery at a town sub-Post Office by a gang of unknown youths	115
Robbery at a town sub-Post Office by an unknown armed man	106
Fraudulent withdrawals from a Savings Bank Account by an unknown person following loss of the deposit book	105
Fraudulent withdrawals from a Savings Bank Account by an unknown person(s)	100
Losses ranging from £1 to £99 due to theft, fraud, etc. (73 cases)	2,651
Counter losses ranging from £100 to £629 not involving suspicion of fraud or culpable negligence by Post Office servants (37 cases)	5,260

	£
Miscellaneous losses, (mainly counter losses), not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants	14,356

Miscellaneous losses, (mainly counter losses) ranging from £20 to £99 not involving suspicion of fraud or culpable negligence by Post Office servants (935 cases)	34,881
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Compensation paid for loss or damage to parcels and letters—

	Loss £	Damage £	
Registered and Insured Parcels	14,042	13,370	
Ordinary Parcels... ..	14,920	1,045	
Registered and Insured Letters	34,564	1,559	
	<u>£63,526</u>	<u>£15,974</u>	
			79,500
		TOTAL	<u>£225,359</u>

The following losses involved no charge on public funds, as the amounts were made good—

	£
Fraudulent withdrawals from Savings Bank Accounts (4 cases)	3,280
Irregular negotiation of money orders (45 cases)	4,584
Theft, burglary and misappropriation of cash, stamps, etc. (1 case) ...	4
	<u>£7,868</u>

LOSS OF STORES

	£
Postal stores from stock during transit	152

Engineering stores written off under the authority of the Secretary, Engineer-in-Chief or Controller of Stores (45 cases)	6,058
--	-------

Stores to the value of £161,409 were used in making good malicious damage, including thefts from telephone kiosks. Compensation totalling £874 was received in twenty-one cases where prosecutions were undertaken and sums totalling £486 in six cases where prosecutions were not undertaken. Sums totalling £27,837 were received from local authorities in respect of malicious damage to kiosks, etc.

EXTRA REMUNERATION

Eleven thousand, eight hundred and ninety-three officers received sums ranging from £401 to £12,285 in respect of extra attendance and other duties. The total amount paid in respect of overtime etc., was £20,407,892 and the total number of officers involved was twenty-seven thousand, two hundred and twenty-eight.

NOTES

Transactions during the year included 1,085,000 money orders amounting to £249,300,000; 5,175,000 postal orders amounting to £24,800,000; 2,800,000 Savings Bank deposits and withdrawals amounting to £139,000,000 and Postmasters' and other remittances amounting to £2,172,933,000. A total of 6,000,000 parcels were dealt with and engineering stores to the value of £102,000,000 were handled (figures are approximate).

Two hundred and thirteen claims in respect of damage to official vehicles totalling £63,669 were abandoned as irrecoverable; fifty-nine claims totalling £31,461 and three claims totalling £815 were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In fifty-five cases of damage to vehicles in which no claims against members of the public arose, the drivers were held to be guilty of negligence. The cost of making good the damage was £12,527.

Seventeen claims for repayment services amounting to £9,287 were abandoned as irrecoverable.

Claims totalling £356 in respect of legal expenses, due mainly from telephone subscribers, were abandoned.

Vote 42

Commemoration, etc., stamps to the nominal value of £29,459 were presented to the Universal Postal Union, the Conference of European Postal and Telecommunications Administrations, etc. (F.101/6/61).

Four telephone building projects on which professional fees and expenses of £20,579 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 £2,312 was made to a manufacturer of leather goods to cover increased material and wages costs (Department of Finance 15/9/1983).

An *ex-gratia* payment of £1,250 was made to a member of the public who suffered personal injuries as a result of an accident which occurred on official premises.

An *ex-gratia* payment of £1,100 was made to a supplier of leather goods to cover increased costs of materials (S.9/2/76).

An *ex-gratia* payment of £500 was made to a staff member in respect of damages caused to his private car in the course of a raid at a Head Post Office.

An *ex-gratia* payment of £500 was paid to a Mail Car Contractor whose vehicle was set alight in the course of a robbery.

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR 1983.

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1983
Post Office Users' Council	1974	£ 51,217
Broadcasting Complaints Commission ...	1977	573
Postmasters' Arbitration Board	1982	4,240

S. Ó CEALLAIGH,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
15th August, 1984.

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, 1983.

SUMMARY

Estimated Expenditure			Actual Expenditure			
Lines and Apparatus		Electric Light and Power	Lines and Apparatus		Electric Light and Power	Common Services
Telegraph Services	Telephone Services	Common Services	Telegraph Services	Telephone Services	Common Services	Common Services
£	£	£	£	£	£	£
8,800,000	217,200,000	1,700,000	9,686,244	190,015,290*	479,776	
2,050,000	55,200,000	2,200,000	2,945,806	77,860,452	2,962,755	
1,000	1,000,000	—	776	919,671	198	
£288,151,000			£284,870,968			

*Includes increase of £2,500,000 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, 1983.

RECEIPTS		£	£	ISSUES		£	£
Value of Stores in hand, 1st January, 1983—				Works and Maintenance	...	...	46,949,775
Stock at Rate Book prices on 31st December, 1982 ...		44,947,662(a)		Other Government Departments	...	...	29,312
Stores in transit on 31st December, 1982		1,072,787	46,020,449	Repayment Services	...	...	244,807
Engineering Materials paid for ...		44,798,122		Sales	...	...	651,311
<i>Add—</i>				Factory for use in manufacture, plant, etc.			202,017
Stores taken into stock in 1983 but not paid for on 31st December, 1983		2,164,559					48,077,222
		46,962,681		Value of stores in transit on 31st December, 1983	...	...	83,955
				Value of stores in hand on 31st December, 1983	...	...	44,000,000(b)
							44,083,955
<i>Deduct—</i>				(including stores, £3,255,641, awaiting repair or condemnation and for sale, £124,258)			
Stores taken into stock prior to 1st January, 1983, but not paid for on 31st December, 1982		1,307,643		Stocktaking adjustments	...	...	815
Stores paid for on 31st December, 1983, but not taken into stock until later		3,012	45,652,026				
			1,310,655				
Profit on Rate Book prices			489,517				
			£92,161,992				£92,161,992

(a) These figures include stores valued £35,000,000 charged to suspense head of the Telecommunications Capital Account.

(b) These figures include stores valued £37,500,000 charged to suspense head of the Telecommunications Capital Account.

APPENDIX No. III

J.—Statement of Superannuation and other Non-Effective Payments for the Year 1983.

	£	£
1. Annual allowances and pensions (Superannuation Acts, 1834 to 1963) and certain Children's Allowances		8,553,373
2. (a) Payments under the Civil Servants' Widows' and Children's (contributory) Pensions Scheme	1,341,485	
(b) <i>Ex-gratia</i> pensions for the widows and children of certain former officers	1,053,381	
		<hr/> 2,394,866
3. (a) Gratuities to officers retiring with less than 5 years' service (section 6, Superannuation Act, 1859)	11,524	
(b) Additional allowances (lump sums) (sections 1, 3 and 6, Superannuation Act, 1909 and section 2, Superannuation Act, 1954)	5,860,137	
(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)	472,693	
(d) Marriage Gratuities	347,461	
		<hr/> 6,691,815
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)	1,151,226	
(b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts	909,675	
		<hr/> 2,060,901
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)		586,734
6. Compensation allowances under Article 10 of the Treaty of 6th December, 1921		619
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		10,384
		<hr/> 10,384
	TOTAL	<hr/> £20,298,692

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, 1983	Total for the previously expired period	Total to 31st December, 1983		Payments in the year ended 31st December, 1983	Total previously expired period	Total to 31st December, 1983
Balance on 31st December, 1982	£ 2,431,420	£ —	£ —	Balance on 31st December, 1982	£ —	£ 2,431,420	£ —
Advances from:— The Exchequer ...	32,000,000	767,216,858	799,216,858	Expenditure on works ...	197,201,534	962,785,438	1,159,986,972
*Irish Telecommunications Investments Ltd. ...	157,000,000	233,000,000	390,000,000	Expenditure on stores not yet allo- cated (suspense head) ...	2,500,000	35,000,000	37,500,000
Stores held under suspense head now allocated ...	—	—	—				
Balance on 31st December, 1983	8,270,114	—	8,270,114				
TOTAL	£ 199,701,534	1,000,216,858	1,197,486,972	TOTAL	£ 199,701,534	1,000,216,858	1,197,486,972

* 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,
15th August, 1984.

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, 1983, 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	5,244,000	5,040,910	203,090	—
A.2.—Consultancy Services	10,000	—	10,000	—
B.—Permanent Defence Force: Pay	124,301,000	123,139,899	1,161,101	—
C.—Permanent Defence Force: Allowances	11,693,000	12,712,853	—	1,019,853
D.—Reserve Defence Force: Pay, etc.	4,578,000	4,626,741	—	48,741
E.—Chaplains and Officiating Clergymen: Pay and Allowances	256,000	289,123	—	33,123
F.—Civilians attached to Units: Pay, etc.	14,409,000	14,185,821	223,179	—
G.—Civil Defence	1,365,000	1,364,108	892	—
H.—Defensive Equipment	9,550,000	8,247,331	1,302,669	—
I.—Medicines and Instruments	425,000	439,595	—	14,595
J.—Mechanical Transport	3,694,000	3,980,722	—	286,722
K.—Provisions	4,241,000	2,987,672	1,253,328	—
L.—Petrol, Fuel Oils, etc.	4,141,000	4,286,808	—	145,808
M.—Clothing	3,410,000	3,810,899	—	400,899
N.—Animals, Forage, etc.	190,000	178,832	11,168	—
O.1.—General Stores	1,669,000	1,603,948	65,052	—
O.2.—Aircraft	3,688,000	3,198,473	489,527	—
P.—Ships and Naval Stores	11,564,000	11,847,817	—	283,817
Q.—Engineer Stores	200,000	220,655	—	20,655
R.—Solid Fuel, Electricity, Gas and Water	4,530,000	3,878,240	651,760	—
S.—Buildings	5,621,000	5,070,823	550,177	—
T.—Barrack Services	1,240,000	1,493,698	—	253,698
U.—Transportation, etc.	1,300,000	1,375,284	—	75,284
V.—Expenses of Equitation Teams at Horse Shows	150,000	158,108	—	8,108

Vote 43

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
W.—Travelling and Incidental Expenses	941,000	936,767	4,233	—
X.—Post Office Services	2,190,000	2,504,956	—	314,956
Y.—Military Educational Courses and Visits	405,000	246,981	158,019	—
AA.—Irish Red Cross Society (Grant-in-Aid)	375,000	374,965	35	—
BB.—Compensation	431,000	852,176	—	421,176
CC.—Lands	198,000	290,850	—	92,850
DD.—Expense of Operation of Sail Training Scheme (Grant-in-Aid) ...	180,000	180,000	—	—
EE.—Marine Pollution Counter Measures	5,000	—	5,000	—
FF.—Office Machinery and other Office Supplies	244,000	244,218	—	218
GROSS TOTAL	£ 222,438,000	219,769,273	6,089,230	3,420,503
			Surplus of Gross Estimate over Expenditure £2,668,727	
	Estimated	Realised	Surplus of Appropriations in Aid realised £1,480,076	
<i>Deduct—</i> Z.—Appropriations in Aid	21,800,000	23,280,076		
NET TOTAL	£ 200,638,000	196,489,197	Total Surplus to be surrendered £4,148,803	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The charge to the Subhead was reduced by the sum of £59,000 received from the Vote for Increases in Remuneration and Pensions (No. 50).
- A.2.—Consultancy Services were not required.
- B.—The charge to the Subhead was reduced by the sum of £2,521,000 received from the Vote for Increases in Remuneration and Pensions (No. 50).
- C.—The excess is due mainly to increases in the rates of subsistence allowances and overseas allowances. The charge to the Subhead was reduced by the sum of £476,000 received from the Vote for Increases in Remuneration and Pensions (No. 50).
- D.—The charge to the Subhead was reduced by the sum of £190,000 received from the Vote for Increases in Remuneration and Pensions (No. 50).
- E.—The excess is due to increases in pay and allowances and to an increase in the number of officiating clergymen employed. The charge to the Subhead was reduced by the sum of £8,000 received from the Vote for Increases in Remuneration and Pensions (No. 50).

- F.—The charge to the subhead was reduced by the sum of £275,000 received from the Vote for Increases in Remuneration and Pensions (No. 50).
- H.—The saving is due to the deferment of some purchases to meet projected excesses on subheads J and P and to deliveries of some items being slower than anticipated.
- J.—The excess is due to an increase in VAT rates, an early delivery of minibuses and a high level of expenditure on vehicle maintenance.
- K.—The saving is due to contract prices of provisions being lower than forecast and to restrictions on Army recruitment and Reserve training in 1983.
- M.—The excess is due mainly to expenditure on uniform cloth being higher than expected.
- N.—The saving is due to expenditure on forage being less than anticipated.
- O.2.—The saving is due mainly to the early termination of a lease of a Puma helicopter, deferment of the purchase of trainer aircraft and deferment of the overhaul of an Alouette helicopter.
- Q.—The excess is due to some deliveries and the presentation of accounts being earlier than anticipated.
- R.—The saving is due mainly to price increases in electricity and solid fuels not materialising to the extent anticipated.
- S.—The saving is due to progress on building work generally being slower than expected.
- T.—The excess is due to requirements for Barrack Services being greater than anticipated.
- U.—The excess is due to increases in mileage allowances and C.I.E. fares.
- V.—The excess is due to increases in the cost of travel and accommodation.
- X.—The excess is due mainly to increased telephone charges and increased usage.
- Y.—The saving is due to a reduction in the number of personnel attending courses.
- BB.—It is not possible to estimate accurately expenditure under this subhead.
- CC.—The excess is due to unforeseen expenditure on the purchase of land near Casement Aerodrome, Baldonnell.
- EE.—No direct costs accrued to the subhead as a result of the oil pollution exercise held in October 1983.

APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Lands and Premises:							
	(a) Revenue			£88,000			
	(b) Sales			5,000			
						93,000	83,507
2. Sale of surplus stores and unserviceable clothing		...	...	...	...	60,000	55,928
3. Sale of hides and offals ...	...	...	...	...	...	18,000	24,165
4. Receipts from issues on repayment:							
	(a) Supplies			£400,000			
	(b) Stores			12,000			
						412,000	370,726
5. Revenue from bands ...	...	...	...	...	...	12,000	13,962
6. Receipts on discharge by purchase	...	...	...	...	...	45,000	28,074
7. Receipts for Barrack Services ...	...	...	...	...	...	50,000	56,727

Vote 43

	Estimated	Realised
	£	£
8. Transport on repayment and refunds in respect of damaged vehicles	5,000	4,461
9. Show prizes	30,000	13,828
10. Refunds in respect of services of seconded Officers	30,000	22,024
11. Repayments of sums advanced to Officers for purchase of motor cars	36,000	15,628
12. Receipts from United Nations in respect of overseas allowances, stores, etc.	5,400,000	7,132,688
13. Recoupment of costs incurred in connection with oil incidents	103,000	—
14. Receipts from occupation of official quarters	750,000	696,536
15. Receipts from rations on repayment	2,310,000	1,880,164
16. Receipts from EEC in respect of fishery protection costs ...	12,386,000	12,757,391
17. Miscellaneous	60,000	124,267
	<u>£21,800,000</u>	<u>£23,280,076</u>

1. (a) The shortfall in receipts is due to delays in payment of rents by tenants.
(b) The surplus is due to receipts from sales of surplus timber being higher than anticipated and to increases in water charges.
2. The shortfall is due to sales of scrap metal being less than anticipated.
- 3, 4 and 5. It is difficult to forecast accurately receipts under these headings.
6. The number of personnel seeking discharge by purchase was lower than expected.
- 7, 8 and 9. It is difficult to forecast accurately receipts under these headings.
10. The shortfall is due mainly to delays in payment of refunds.
11. The shortfall is due to a reduction in the number of advances for the purchase of motor cars.
12. The surplus is due mainly to the payment by the United Nations of arrears of troop costs and to a rise in the value of the US dollar.
13. Outstanding claims were not settled during 1983.
- 14 and 15. The shortfall is due mainly to a reduction in the average strength of the Permanent Defence Forces.
17. The surplus is due mainly to the sale of an obsolete naval vessel and to increased examination fees from applicants for civil pilot licences.

LOSSES STATEMENT

	£
1. One hundred and nine cases of damage to military vehicles in which negligence on the part of military personnel was suspected or proved resulted in a gross loss of £37,558 of which £479 was recovered (S.4/11/62 and S.4/34/49)	37,079
2. Five cases involving loss of stores due to negligence resulted in a gross loss of £1,215 of which £143 was recovered (S.4/9/59, S.4/34/49 and S.4/25/56)	1,072

Vote 43

	£
3. Four cases of damage to military property due to negligence resulted in a gross loss of £886 of which £20 was recovered (S.4/9/59, S.4/25/56, S.4/11/62 and S.4/34/49)	866
4. Twenty-nine cases of theft (S.4/11/62, S.4/34/49 and S.4/45/42)	4,536
5. One hundred and thirty-seven cases of damage to military vehicles, not due to negligence, including expenditure incurred under mutual forbearance agreements etc., resulted in a gross loss of £37,245 of which £141 was recovered (S.4/11/62)	37,104
6. Thirteen cases involving loss or damage to stores for which negligence could not be attributed to any person (S.4/11/62, S.4/25/56 and S.4/34/49)	6,821
7. Five cases of damage to military property for which negligence could not be attributed to any person (S.4/11/62, S.4/45/42 and S.4/34/49)	4,611
8. Twenty-two cases of loss by fire in respect of buildings, etc. (Government property) not covered by insurance (S.4/45/42, S.4/11/62, S.4/3/48 and S.4/34/49)	363,201
9. Accidental damage caused to the vessel L.E. Emer off the West Coast of Ireland in August 1983 (S.4/34/49)	17,352
10. 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)	889
11. Irrecoverable debit balances in the pay accounts of former civilian employees (S.4/11/62)	2,486
12. Debit balances on non-effective soldiers' pay accounts (S.4/11/62)	547
13. Value of clothing found to be deficient on discharge and desertion of members of the Defence Forces (S.4/11/62)	3,213
14. Irrecoverable fees in respect of services of Army Band (S.4/34/49)	105

EXTRA REMUNERATION

Four military officers received allowances of £490, £674, £1,128 and £1,164, respectively, from Vote 1 for performing duties as Aides-de-Camp to the President.

A military officer received an allowance of £854 from Vote 3 for performing duties as Aide-de-Camp to An Taoiseach.

Forty-six members of the staff received amounts varying from £401 to £6,217 in respect of overtime. Overtime was paid to a total of one hundred and ninety-eight officers at a cost of £83,457.

NOTES

This Account includes the sum of £372,639 in respect of military officers on loan to the United Nations for varying periods (S.4/16/58).

This Account includes the sum of £30,772 in respect of pay and allowances of three 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 £33,848 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, without payment (S.4/17/63).

Limited quantities of ammunition were made available, free of charge, to the Garda Síochána for the test firing of weapons (S.4/34/49).

Army helicopters were availed of by Garda personnel during 1983, without payment.

Vote 43

Army helicopters were provided to Health Boards for ambulance missions, without payment (S.72/7/75).

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 £1,506 (S.9/4/52 and S.9/13/39).

Ex-gratia payments amounting to £660 were made to cover price increases on a contract for the supply of gloves (S.9/2/76).

An *ex-gratia* payment of £2,700 was made to a supplier of potatoes to cover an unprecedented increase in market prices (S.4/17/81).

An *ex-gratia* payment of £28 was made to cover currency exchange fluctuations (S.4/13/79).

An obsolete Comet tank was presented to the Grange Cavern Military Museum at Holywell, Clywd, free of charge (S.4/3/71).

COISTE AN ASGARD (GRANT-IN-AID) ACCOUNT ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1983

	£
Balance on 1st January, 1983	46,787
Grant-in-Aid, 1983 (subhead DD)	180,000
Cruise Income, etc.	44,571
	<u>271,358</u>
Expenditure, 1983	235,021
Balance on 31st December, 1983	<u>£36,337</u>

Heretofore the Accounts of Coiste an Asgard were produced annually and audited by the Comptroller and Auditor General but were not appended to the Appropriation Account.

Coiste an Asgard also has on deposit an amount of £12,878 arising from a donation, plus accrued interest, from the trustees of Nelson Pillar.

R. Ó SÚILLEABHÁIN,
Oifigeach Cuntasaíochta.

30 Aibreán, 1984.

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

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

ARMY PENSIONS

Vote 44

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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	37,000	39,382	—	2,382
PENSIONS, ALLOWANCES, ETC.				
B.—Wound and Disability Pensions and Gratuities, etc.	2,080,000	2,072,663	7,337	—
C.—Allowances and Gratuities to Dependents, etc.	4,692,000	4,486,075	205,925	—
D.—Military Service Pensions	1,632,000	1,719,492	—	87,492
E.1.—Defence Forces (Pensions) Schemes	21,003,000	19,568,598	1,434,402	—
E.2.—Payments in respect of transferred service	100,000	166,471	—	66,471
F.—Compensation for Death or Personal Injuries sustained by members of the Local Defence Force	20,500	42,109	—	21,609
G.—Special Allowances under the Army Pensions Acts, to persons who served in Easter Week and to persons awarded Medals	3,187,000	3,196,384	—	9,384
H.—Travelling and Incidental Expenses	9,900	24,906	—	15,006
I.—Post Office Services	109,600	55,033	54,567	—
J.—Special Compensation—United Nations Force	10	3,440	—	3,430
K.—Grants in respect of the provision of Free Travel, Electricity, Bottled Gas, 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	2,130,000	2,048,706	81,294	—

Vote 44

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Funeral Grants in respect of deceased Special Allowance holders, Military Service Pensioners, certain Disablement Pensioners and Medal Holders	408,050	322,807	85,243	—
GROSS TOTAL	£ 35,409,060	33,746,066	1,868,768	205,774
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,662,994	
Deduct— M.—Appropriations in Aid	907,060	1,076,692	Surplus of Appropriations in Aid realised £169,632	
NET TOTAL	£ 34,502,000	32,669,374	Total Surplus to be surrendered £1,832,626	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Recovery from the United Nations in respect of benefits payable due to death and disablement of members of the Permanent Defence Force who served with UNIFIL £272,536

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The excess is due to an increase in PRSI employer contribution and to a change in staff.
D.—It is difficult to estimate accurately expenditure under this Subhead.
E.1.—The saving is due to the number of retirements from the Defence Forces being less than anticipated.
E.2.—Payments (including arrears) were greater than anticipated.
F.—Compensation payments were greater than anticipated.
H.—The expenditure on the supply and maintenance of surgical appliances was greater than anticipated.
I.—The saving is due to a reduction applied retrospectively in the charges for agency services.
J.—Accurate forecasting of amounts payable in respect of compensation is not possible.
L.—It is difficult to estimate accurately expenditure under this subhead.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions to Pension Schemes for Widows and Children of Officers, NCOs and Privates ...	890,960	1,027,651
2. Refunds of overpayments ...	15,000	19,263
3. Recoveries in respect of pension liability ...	1,000	1,921
4. Payments received in respect of transferred service ...	50	27,857
5. Miscellaneous ...	50	—
	£907,060	£1,076,692

1. The total of contributions to the Pension Schemes for Widows and Children of Officers, NCOs and Privates is affected by such factors as Army strength, rates of pay, discharges etc. which are difficult to forecast accurately.
2. Close estimation is not possible in respect of refunds of overpayments of special allowances and pensions which are casual occurrences.
3. It is difficult to forecast accurately the receipts under this heading.
4. Recoveries in respect of transferred service were greater than anticipated.

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.	27,408
C.	1,986
E.1.	11,796
G.	22,983

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.	13
G.	1,527

R. Ó SÚILLEABHÁIN,
Oifigeach Cuntasaíochta.

AN ROINN COSANTA
27 Aibreán, 1984.

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, 1983, 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	14,700,000	13,782,978	917,022	—
B.1.—Travelling and Incidental Expenses	2,686,000	2,533,460	152,540	—
B.2.—Office Machinery and other Office Supplies	330,000	356,272	—	26,272
C.—Post Office Services... ..	680,000	678,861	1,139	—
D.—Repatriation and Maintenance of Destitute Irish Persons abroad ...	117,000	92,199	24,801	—
E.—Cultural Relations with other Countries Account (Grant-in-Aid)	150,000	150,000	—	—
F.—Information Services	200,000	199,641	359	—
G.—Contributions to Bodies in Ireland for the furtherance of International Relations (Grants-in-Aid) ...	4,000	3,000	1,000	—
H.—Cross Border Studies	5,000	—	5,000	—
I.—North-South and Anglo-Irish Co-operation... ..	100,000	100,000	—	—
GROSS TOTAL	£ 18,972,000	17,896,411	1,101,861	26,272
			Surplus of Gross Estimate over Expenditure £1,075,589	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised £865,845	
J.—Appropriations in Aid	4,650,000	3,784,155		
NET TOTAL	£ 14,322,000	14,112,256	Net surplus to be surrendered £209,744	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Refund by EEC of certain expenses in connection with the organisation of the European Council Summit in Dublin £11,860

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The saving, which relates to expenditure abroad, is due to the fact that fluctuations in rates of exchange were less than had been anticipated and that there was a significant reduction in the level of inflation in the countries where we are represented particularly the locations of major expenditure.

- B.1.—In an effort to reduce expenditure in accordance with Government guidelines economies in the expenditure on travelling and subsistence, etc., were effected. Similar economies were achieved in the expenditure on postage, telephones, and telegrams abroad.
- B.2.—It became necessary in the course of the year to respond to certain unanticipated demands under this heading.
- D.—Due to the nature of the service provided it is not possible to forecast accurately the demands on this subhead. The number of cases arising during the year proved less than expected.
- G.—Because of the late submission of accounts by one of the bodies concerned payment of its grant was not made in the year.
- H.—Accurate information on payments due in 1983 was not available when the provision for the expenditure was made.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Passports, Visas and Consular Services	4,430,000	3,461,343
2. Repayment by an Bord Scoláireachtaí Cómalairte in respect of staff seconded and services provided	12,000	11,732
3. Receipts from sale of information booklets and films	10,000	11,980
4. Repayment of Repatriation and Maintenance advances	96,000	89,841
5. Recoupment by EEC of certain travelling expenses	60,000	71,326
6. Miscellaneous	42,000	137,933
	<u>£4,650,000</u>	<u>£3,784,155</u>

1. The demand for these services was less than anticipated. Accurate estimation is difficult.
- 3, 4, 5 and 6. It is difficult to estimate receipts under these headings. The figure at 6 includes a sum of £38,671 for recovery of expenditure charged in a prior year, £24,825 in respect of refunds of VAT on items purchased by missions abroad and £17,756 in respect of bank interest.

EXTRA REMUNERATION

Eighteen officers received sums varying from £449 to £1,240 for overtime. The total amount paid in respect of overtime was £18,780 which represents an average payment of £211 to eighty-nine officers.

A total of seventy-six officers received allowances in respect of duties as chairman or delegates at meetings abroad. Of this total thirty-three officers received sums in excess of £400 and up to £3,224. The total paid in respect of chairman and delegates allowances was £34,218.

NOTES

An *ex-gratia* payment of £471 was made to an officer of the Department in respect of the theft of personal property from an official residence abroad (E.109/41/41).

An *ex-gratia* payment of £7 was made to an officer of the Department in respect of money stolen while on official business (E.109/41/41).

A sum of £36 was written off in respect of a number of outstanding balances remaining in accounts on 31 December, 1983 (S.71/10/67).

The account includes a sum of £13,165 spent on the purchase of gifts for presentation officially to foreign dignitaries (S.71/10/67).

Vote 45

REPATRIATION ADVANCES

		£	£
Balance outstanding on 1st January, 1983	...		11,026
Advances, 1983 (Subhead D)	... ..		92,199
			<u>103,225</u>
Amount recovered (Subhead I)	... ..	89,841	
Written off	... ..	2,928	
		<u></u>	<u>92,769</u>
Balance outstanding on 31st December, 1983			<u>£10,456</u>

CULTURAL RELATIONS (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND EXPENDITURE DURING YEAR ENDED 31ST DECEMBER 1983

		£
Balance on 1st January, 1983...	... ..	61,246
Grant-in-Aid		150,000
		<u>211,246</u>
Expenditure, 1983	... ..	172,383
Balance on 31st December, 1983	... ..	<u>£38,863</u>

SEÁN DONLON,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
30th April, 1984.

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, 1983, 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	2,431,000	1,622,060	808,940	—
B.—Contributions to United Nations Voluntary Agencies	1,650,000	1,962,000	—	312,000
C.—Contributions to Agency for Personal Service Overseas (Grant-in-Aid)	1,600,000	1,600,000	—	—
D.—Disaster Relief	500,000	452,076	47,924	—
E.—Payment to Grant-in-Aid Fund for Bilateral and Other Aid Contributions for Developing Countries (Grant-in-Aid)	8,411,000	8,411,000	—	—
F.—Gorta (Grant-in-Aid)	60,000	60,000	—	—
G.—Payments for the Benefit of Developing Countries arising from Membership of the European Economic Community	3,400,000	3,080,363	319,637	—
H.—Advisory Council on Development Co-operation (Grant-in-Aid)	80,000	70,316	9,684	—
I.—Conference on Security and Co-operation in Europe	13,000	16,874	—	3,874
TOTAL	£ 18,145,000	17,274,689	1,186,185	315,874

Surplus to be surrendered £870,311

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Interest and principal due on United Nations Bonds	£11,520
Refund from the O.E.C.D. re final disposal of Provident Fund Assets	£ 2,727

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Provision was included for a contribution to UNTAG (Namibia Operation) for which no request was received.
- B, G and I.—During the year the demand on these subheads differed from the original estimates and the virement shown was arranged with the prior approval of the Department of Finance.
- D.—The nature of the service provided under this subhead makes accurate estimation difficult.
- H.—The saving is due to the fact that anticipated expenditure on research studies did not take place.

Vote 46

NOTES

	Expenditure £
A.—Council of Europe	252,298
Organisation for Economic Co-operation and Development	159,936
United Nations	1,094,610
Intergovernmental Legal Bodies	12,967
General Agreement on Tariffs and Trade	102,249
TOTAL	£1,622,060
B.—United Nations Children's Fund	330,000
United Nations Development Programme	895,000
United Nations Refugee Fund	200,000
United Nations Relief and Works Agency	240,000
United Nations Trust Fund for South Africa	20,000
United Nations Educational and Training Programme for Southern Africa	20,000
United Nations Fund for Namibia	15,000
United Nations Publicity Fund against Apartheid	1,000
United Nations Institute for Training and Research	9,000
United Nations University	232,000
TOTAL	£1,962,000

BILATERAL AND OTHER AID FUND (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING YEAR ENDED 31ST DECEMBER 1983

	£
Balance on 1st January, 1983... ..	533,806
Grant-in-Aid	8,411,000
	<hr/>
Expenditure, 1983	8,944,806
	8,479,961
Balance on 31st December, 1983	<hr/>
	£464,845

SEÁN DONLON,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
30th April, 1984.

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

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

SOCIAL WELFARE

Vote 47

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1983, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Social Welfare, for certain services administered by that Office, for payments to the Social Insurance Fund, and for sundry grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION, ETC				
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £30,114,000				
<i>Less Supplementary</i> 92,000				
	30,022,000	29,786,757	235,243	—
A.2.—Consultancy Services				
<i>Original</i> £500,000				
<i>Less Supplementary</i> 280,000				
	220,000	186,177	33,823	—
B.1.—Travelling and Incidental Expenses	2,000,000	1,946,523	53,477	—
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £2,750,000				
<i>Less Supplementary</i> 100,000				
	2,650,000	2,546,095	103,905	—
C.—Post Office Services				
<i>Original</i> £14,067,000				
<i>Supplementary</i> 9,972,000				
	24,039,000	24,024,055	14,945	—
D.—Insured Persons' Medical Certificates				
<i>Original</i> £1,461,000				
<i>Less Supplementary</i> 164,000				
	1,297,000	1,295,516	1,484	—
SOCIAL INSURANCE				
E.—Payment to the Social Insurance Fund under Section 122 (9) of the Social Welfare (Consolidation) Act, 1981				
<i>Original</i> £219,281,000				
<i>Supplementary</i> 75,015,000				
	294,296,000	294,296,000	—	—
F.—Investment Return				
<i>Original</i> £79,000				
<i>Less Supplementary</i> 25,000				
	54,000	54,000	—	—
SOCIAL ASSISTANCE				
G.—Old Age and Blind Pensions (Non-Contributory)				
<i>Original</i> £243,380,000				
<i>Supplementary</i> 5,220,000				
	248,600,000	246,546,966	2,053,034	—
H.—Children's Allowances				
<i>Original</i> £164,700,000				
<i>Supplementary</i> 2,000,000				
	166,700,000	165,283,316	1,416,684	—

Vote 47

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—Unemployment Assistance Original £226,440,000 Less Supplementary 3,000,000	223,440,000	224,065,937	—	625,937
J.—Widows' and Orphans' Non-Contributory Pensions Original £28,960,000 Supplementary 610,000	29,570,000	29,230,377	339,623	—
K.—Miscellaneous Grants Original £73,762,000 Less Supplementary 789,000	72,973,000	72,810,077	162,923	—
L.—Social Assistance and Other Allowances Original £32,732,000 Supplementary 2,210,000	34,942,000	34,924,225	17,775	—
M.—Rent Allowances Original £10,500,000 Less Supplementary 10,150,010	349,990	304,782	45,208	—
N.—Family Income Supplement Original £5,000,000 Less Supplementary 5,000,000	—	—	—	—
O.—Anti-Poverty Programme Original £1,270,000 Less Supplementary 1,269,990	10	—	10	—
P.—Grants to Voluntary Bodies ...	530,000	530,000	—	—
R.—Commission on Social Welfare Original Nil Supplementary £18,000	18,000	17,285	715	—
S.—Losses	—	138,115	—	138,115
T.—Extra Statutory Grants	—	15,334	—	15,334
GROSS TOTAL Original £1,057,526,000 Supplementary 74,175,000	1,131,701,000	1,128,001,537	4,478,849	779,386
			Surplus of Gross Estimate over Expenditure £3,699,463	

Vote 47

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>		
Q.—Appropriations in Aid				Surplus of Appropriations in Aid realised
<i>Original</i> £30,600,000				£46,419
<i>Supplementary</i> 4,275,000	34,875,000	34,921,419		
NET TOTAL				Total Surplus to be surrendered
<i>Original</i> £1,026,926,000				£3,745,882
<i>Supplementary</i> 69,900,000	1,096,826,000	1,093,080,118		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—Provision was made for a certain payment in 1983 which was not paid until 1984.

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.

M.—The number of allowances in payment was lower than anticipated.

S.—The charge to the subhead comprises—

	£
1. Salary overpaid to ex-employee, and deemed irrecoverable (S.73/25/78)	35
2. Assistance paid in error and irrecoverable (F.46/3/54)	88,093
3. Cash losses sustained in robberies at local offices (S.73/25/78)	39,169
4. 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)	10,818

T.—Grants made on grounds of equity in cases of non-contributory old age and widows' pensions and children'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>	£29,130,000		
<i>Supplementary</i>	3,979,000	33,109,000	33,091,000
2. Contributions from County Borough and Urban Area Councils under Section 153 of the Social Welfare (Consolidation) Act, 1981			
<i>Original</i>	£550,000		
<i>Supplementary</i>	20,000	570,000	507,729
3. Recoveries of Social Assistance overpaid			
<i>Original</i>	£113,000		
<i>Supplementary</i>	98,000	211,000	304,217
4. Recoupment from EEC of part-cost of milk supplied to school children (Subhead K.1.)			
<i>Original</i>	£170,000		
<i>Supplementary</i>	89,000	259,000	259,286

Vote 47

		Estimated	Realised
		£	£
5. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance			
	<i>Original</i>		
	<i>Supplementary</i>		
		620,000	649,177
6. Recoupment in respect of staff on loan to outside bodies		37,000	37,741
7. Recoupment by EEC of certain travelling expenses (Subhead B.1.)			
	<i>Original</i>		
	<i>Less Supplementary</i>		
		14,000	15,025
8. Miscellaneous		55,000	57,244
TOTAL			
	<i>Original</i>	£30,600,000	
	<i>Supplementary</i>	4,275,000	
		£34,875,000	£34,921,419

2. A contribution due in December 1983 was not received until January 1984.

3. Receipts under this head cannot be accurately forecast.

EXTRA REMUNERATION

The total number of officers who received extra remuneration was two thousand and forty-seven. Five Social Welfare Supervisors, one hundred and seventeen Social Welfare Officers, eleven Higher Executive Officers, forty-five Executive Officers, one hundred and twenty-four Staff Officers, two hundred and fifty-eight Clerical Officers, three hundred and seven Clerical Assistants, one Key Punch Operator, seven Paperkeepers, forty-eight messengers, one Nightwatchman and six Cleaners received sums ranging from £401 to £8,638 for the performance of overtime. The total amount paid for overtime by the Department during the year was £1,221,586.

One Local Agent received £7,305 from the Department of Posts and Telegraphs for the performance of duties of postman and one Assistant Secretary received £1,200 in respect of extra work arising from his membership of the Legal Aid Board.

NOTES

Ex-gratia payments totalling £430 were made to ten officers who, while on official duties, sustained loss of or damage to personal property (E.109/41/41).

An *ex-gratia* payment of £821 was made to one officer, being the balance of a disablement gratuity awarded to him, arising out of an accident on duty.

A payment of £200 was made to one officer under the Staff Suggestion Scheme (D.P.S. 56/79).

This Account contains expenditure of £1,000 in respect of an out-of-court settlement agreed with a plaintiff who had instituted proceedings for alleged slander.

This account contains expenditure of £5,908 in respect of certain outstanding travel and subsistence claims of staff of the former National Committee on Pilot Schemes to Combat Poverty some of which did not fully comply with requirements attaching to travel and subsistence claims made by Poverty Committee staff or with normal Departmental arrangements (S.73/5/80).

In addition to cash recoveries of overpayments accounted for under subhead Q, 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)	70,462
Children's Allowances	53,148
Unemployment Assistance	51,483
Widows' and Orphans' (Non-Contributory) Pensions	3,019
Unmarried Mothers' Allowances	34,682
Single Women's Allowances	1,892
Deserted Wives' Allowances	2,958
Prisoners' Wives' Allowances	735

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)	104,262
Children's Allowances	9,029
Unemployment Assistance	250,749
Widows' and Orphans' (Non-Contributory) Pensions	374
Unmarried Mothers' Allowances	26,667
Single Women's Allowances	366
Deserted Wives' Allowances	10,344
Prisoners' Wives' Allowances	83

J. DOWNEY,
Oifigeach Cuntasaióchtá.

AN ROINN LEASA SHÓISIALAIGH,
30 Aibreán, 1984.

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, 1983, 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	4,392,000	4,261,997	130,003	—
A.2.—Consultancy Services	800,000	799,651	349	—
B.1.—Travelling and Incidental Expenses	250,000	247,768	2,232	—
B.2.—Office Machinery and other Office Supplies	130,000	135,589	—	5,589
B.3.—Post Office Services	304,000	311,553	—	7,553
C.—Superintendent and District Registrars	7,500	6,431	1,069	—
D.—Expenses in connection with the World Health Organisation and other International Bodies	285,000	308,336	—	23,336
E.—Statutory Inquiries	1,000	2,768	—	1,768
F.—Developmental, Consultative and Advisory Bodies	1,000,000	996,384	3,616	—
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)	540,756,000	538,420,000	2,336,000	—
G.2.—Grants to Health Boards in respect of expenditure on cash allowances and cash grants	53,248,000	54,198,000	—	950,000
G.3.—Grants to Health Boards to meet the expenses of the General Medical Services (Payments) Board	78,500,000	78,500,000	—	—
G.4.—Grants on behalf of Health Boards to certain other Health Bodies	262,297,000	258,786,000	3,511,000	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.5.—Payments to Health Agencies in respect of balances of grants for years prior to 1983	65,000,000	65,000,000	—	—
G.6.—Payments in respect of disablement caused by Thalidomide	83,000	79,567	3,433	—
G.7.—Payment to Voluntary Health Insurance Board	4,000	2,677	1,323	—
G.8.—Payments in respect of persons claiming to have been damaged by vaccination	1,000	20,110	—	19,110
G.9.—Grant to National Community Development Agency	450,000	432,279	17,721	—
H.1.—Grants to Voluntary Agencies	26,000	26,000	—	—
H.2.—Grants to Adoption Societies	150,000	150,000	—	—
I.—Grant to An Bord Altranaís ...	100	—	100	—
J.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid)	110,000	85,000	25,000	—
K.—Building, Equipping and Furnishing of Hospitals and other Health Facilities	53,000,000	53,000,003	—	3
MISCELLANEOUS				
L.—Grant to Health Education Bureau	1,250,000	1,250,000	—	—
M.—Dissemination of Information on Health and Health Services	50,000	52,020	—	2,020
N.—Vaccine Lymph Supply	7,400	1,623	5,777	—
GROSS TOTAL	£ 1,062,102,000	1,057,073,756	6,037,623	1,009,379
			Surplus of Gross Estimate over Expenditure £5,028,244	
Deduct—				
	Estimated	Realised		
O.—Appropriations in Aid	83,500,000	91,845,318	Surplus of Appropriations in Aid realised £8,345,318	
NET TOTAL	£ 978,602,000	965,228,438	Total Surplus to be surrendered £13,373,562	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.2.—The excess was due to the high cost of replacing office equipment and the provision of additional equipment for new office accommodation for the Department at Joyce House.

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- B.3.—The excess was due in the main to the extra telephone charges arising from the provision of new accommodation for the Department at Joyce House.
- C.—The saving was due to the late receipt of a claim for allowances.
- D.—The excess was due to the currency exchange rate applicable on the date of payment of the annual contribution to the World Health Organisation being less favourable than was envisaged.
- E.—The excess was due to the payment in 1983 of expenses arising from statutory inquiries held late in 1982.
- G.1. and G.4.—The savings under these subheads were due to the overall saving on the Health Vote required by a Government decision of 20/21 July, 1983 (S.22770 22841C) and to the surrender of provision made for certain pay adjustments which were not approved by the end of the year or were over-costed.
- G.2.—The excess was due to the payment of double week allowances at Christmas.
- G.6.—The saving was due to the death of one recipient and the non-receipt of any requests for funds to meet the cost of special equipment.
- G.7.—Expenditure by the Voluntary Health Insurance Board in respect of late claims for compensation under the scheme introduced in 1979 was less than the provision made in the subhead. It was not possible to estimate the subhead requirements with any degree of precision.
- G.8.—Offers of *ex-gratia* payments were taken up in 1983 in respect of a further two of the persons concerned.
- J.—Payments from the grant-in-aid were limited to £85,000.
- N.—The saving was due to the decline in the demand for vaccines.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from health contributions	64,000,000	65,860,723
2. Recovery of cost of health services provided under regulations of the European Economic Community	19,000,000	25,115,746
3. Recovery from UK Department of Health and Social Security of their share of the cost of Leopardstown Park Hospital ...	400,000	614,712
4. Searches and certified copies of entries of births, deaths and marriages	40,000	72,273
5. Recoupment of certain travelling expenses and subsistence allowances from the EEC etc.	20,000	24,446
6. Miscellaneous	40,000	157,418
	<u>£83,500,000</u>	<u>£91,845,318</u>

1. The pattern of receipts from health contributions is not regular and consequently precise estimation is not possible.
2. The increase in the amount realised was due to the receipt of an amount in settlement of the 1980 account. This was not expected until 1984.
3. The excess arose due to the UK Department of Health and Social Security being liable for a greater proportion of the hospital's costs than had been originally anticipated.
4. The excess was due to an increase in charges for certificates.
5. The increase was mainly due to the increase in the cost of travel.
6. The increase was due mainly to receipts from increased fees for licensing of proprietary medicines under regulations of the EEC.

EXTRA REMUNERATION

Overtime was paid to sixty-two officers during the year at a total cost of £7,015.

Disturbance Allowances totalling £14,575 were paid to fifty-five officers as the result of the transfer of the General Register Office from the Custom House to new accommodation at Joyce House, Lombard Street.

NOTES

In addition to the grants issued from subheads G.1., G.3. and G.4. of the Vote, extra amounts of £14,894,000, £920,000 and £7,122,000 respectively were issued to Health Boards from the Vote for Increases in Remuneration and Pensions (No. 50). in respect of costs arising from the Public Service Pay Agreement and other special pay costs.

The account includes a sum of £1,300 spent on the purchase of gifts for presentation officially to foreign dignitaries. (S.72/28/83 and S.210/21/80).

D. CONDON,
Accounting Officer.

DEPARTMENT OF HEALTH,
16th April, 1984.

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 Accounts 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, 1983	100 (Dr.)
Receipts from the Employment Guarantee Fund	191,774
	<hr/>
Payments to Health Boards	191,674
	<hr/>
Balance on 31st December, 1983	Nil
	<hr/>

D. CONDON,
Accounting Officer.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1983, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Industry and Energy, including certain services administered by that Office, and for payment of certain loans, subsidies, grants and grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances <i>Original</i> £3,771,000 <i>Less Supplementary</i> 33,000	3,738,000	3,730,099	7,901	—
A.2.—Consultancy Services	450,000	401,642	48,358	—
B.1.—Travelling and Incidental Expenses <i>Original</i> £553,200 <i>Less Supplementary</i> 31,990	521,210	523,645	—	2,435
B.2.—Office Machinery and other Office Supplies <i>Original</i> £197,500 <i>Less Supplementary</i> 50,000	147,500	111,179	36,321	—
C.1.—Post Office Services <i>Original</i> £173,000 <i>Supplementary</i> 50,000	223,000	232,238	—	9,238
C.2.—Advertising and Publicity <i>Original</i> £30,000 <i>Supplementary</i> 10,000	40,000	38,896	1,104	—
D.—Geological Survey — Equipment, Stores and Maintenance <i>Original</i> £650,000 <i>Less Supplementary</i> 89,000	561,000	559,357	1,643	—
E.—Minerals Development <i>Original</i> £127,000 <i>Less Supplementary</i> 50,000	77,000	32,507	44,493	—
F.1.—Energy Conservation (Publicity and General) <i>Original</i> £335,000 <i>Less Supplementary</i> 145,000	190,000	177,633	12,367	—
F.2.—Grants in respect of the Insulation of Domestic Dwellings <i>Original</i> £50,000 <i>Supplementary</i> 207,000	257,000	247,671	9,329	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
F.3.—Institute for Industrial Research and Standards—Energy Conservation Programme (Grant-in-Aid)	£	£	£	£
<i>Original</i> £300,000				
<i>Less Supplementary</i> 50,000				
	250,000	250,000	—	—
F.4.—Energy Conservation Incentive Scheme for Energy Intensive Manufacturing Industry	10	—	10	—
G.—Subscriptions to International Organisations				
<i>Original</i> £731,300				
<i>Less Supplementary</i> 65,000				
	666,300	633,253	33,047	—
H.—Rural Electrification	2,450,000	2,450,398	—	398
I.—An Bord Fuinnimh Núicléigh — Grant-in-Aid for General Expenses				
<i>Original</i> £342,000				
<i>Less Supplementary</i> 42,000				
	300,000	209,000	91,000	—
J.—Town Gas Subsidy				
<i>Original</i> £725,000				
<i>Supplementary</i> 37,000				
	762,000	750,279	11,721	—
K.—Petroleum Licences — Funds for Training, etc.				
<i>Original</i> £350,000				
<i>Less Supplementary</i> 55,000				
	295,000	288,680	6,320	—
L.—State Support for Mining Operations	1,000,000	508,275	491,725	—
M.—Bord na Móna—Grants for Private Bog Development	1,000,000	1,000,000	—	—
N.—New and Renewable Sources of Energy				
<i>Original</i> £250,000				
<i>Less Supplementary</i> 80,000				
	170,000	154,979	15,021	—
O.—Limerick Gas—State Support ...	86,000	89,280	—	3,280
P.—FEOGA—Western Aid Electrification				
<i>Original</i> £2,950,000				
<i>Less Supplementary</i> 2,949,990				
	10	—	10	—
Q.1.—Institute for Industrial Research and Standards—Administration and General Expenses (Grant-in-Aid)	7,752,000	7,752,000	—	—
Q.2.—Institute for Industrial Research and Standards—Capital Expenditure (Grant-in-Aid)				
<i>Original</i> £1,000,000				
<i>Supplementary</i> 474,000				
	1,474,000	1,474,000	—	—
R.—Kilkenny Design Workshops Limited — Administration and General Expenses (Grant-in-Aid)	820,000	820,000	—	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
S.1.—Industrial Development Authority— Administration and General Expenses (Grant-in-Aid) <i>Original</i> £17,171,000 <i>Less Supplementary</i> 500,000	16,671,000	16,671,000	—	—
S.2.—Industrial Development Authority— Grants to Industry (Grant-in-Aid) <i>Original</i> £123,000,000 <i>Less Supplementary</i> 1,025,000	121,975,000	121,975,000	—	—
S.3.—Industrial Development Authority— Building Operations (Grant-in-Aid)	20,000,000	19,500,000	500,000	—
T.1.—Shannon Free Airport Development Company Limited — Administra- tion and General Expenses (Grant- in-Aid)	2,000,000	2,000,000	—	—
T.2.—Shannon Free Airport Development Company Limited — Grants to Industrialists (Grant-in-Aid)	5,250,000	4,695,000	555,000	—
T.3.—Shannon Free Airport Development Company Limited — Housing Subsi- dies	440,000	440,000	—	—
U.—Technical Assistance <i>Original</i> £70,000 <i>Less Supplementary</i> 50,000	20,000	10,000	10,000	—
V.—Irish Productivity Centre (Grant-in- Aid)	522,000	522,000	—	—
W.1.—Shipbuilding Subsidy <i>Original</i> £2,200,000 <i>Supplementary</i> 2,784,000	4,984,000	4,769,554	214,446	—
W.2.—Interest Subsidy for Shipbuilding <i>Original</i> £583,000 <i>Less Supplementary</i> 1,000	582,000	581,944	56	—
X.—Irish Goods Council (Grant-in-Aid)	1,000,000	1,000,000	—	—
Y.—Currency Exchange Loss on certain Industrial Credit Company Foreign Borrowing <i>Original</i> £1,600,000 <i>Supplementary</i> 2,000,000	3,600,000	3,603,504	—	3,504
AA.1.—Irish Film Board — Administra- tion Expenses (Grant-in-Aid)	76,000	76,000	—	—
AA.2.—Irish Film Board—Capital Expen- diture (Grant-in-Aid)	400,000	400,000	—	—
BB.—Miscellaneous Payments	17,990	15,090	2,900	—
CC.1.—National Enterprise Agency Limited — Administration and General Expenses (Grant-in-Aid) <i>Original</i> £225,000 <i>Less Supplementary</i> 30,000	195,000	195,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
CC.2.—National Enterprise Agency Limited — Capital Expenditure (Grant-in-Aid)				
<i>Original</i> £3,000,000				
<i>Less Supplementary</i> 2,920,000				
	80,000	—	80,000	—
DD.—National Development Corporation — Capital Expenditure (Grant-in-Aid)	7,000,000	—	7,000,000	—
EE.—Provision for the Purchase of the Assets of Clondalkin Paper Mills				
<i>Original</i> £1,750,000				
<i>Supplementary</i> 236,000				
	1,986,000	1,921,070	64,930	—
FF.—Min Fhéir (1959) Teo. Provision to meet closure costs.				
<i>Original</i> £250,000				
<i>Supplementary</i> 300,000				
	550,000	550,000	—	—
GG.—National Film Studios of Ireland Ltd. Provision to meet closure costs				
<i>Original</i> £750,000				
<i>Supplementary</i> 10				
<i>Do.</i> 2,068,990				
	2,819,000	2,819,796	—	796
HH.—National Board for Science and Technology (Grant-in-Aid) ...	2,499,000	2,499,000	—	—
II.—National Micro-Electronics Facility (Grant-in-Aid)	580,000	580,000	—	—
GROSS TOTAL				
<i>Original</i> £216,477,000				
<i>Supplementary</i> 10				
<i>Do.</i> 10				
£	216,477,020	207,258,969	9,237,702	19,651
			Surplus of Gross Estimate over Expenditure £9,218,051	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised £695,180	
Z.—Appropriations in Aid	3,112,000	2,416,820		
NET TOTAL			Net Surplus to be surrendered £8,522,871	
<i>Original</i> £213,365,000				
<i>Supplementary</i> 10				
<i>Do.</i> 10				
£	213,365,020	204,842,149		

Vote 49

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Marathon Royalties from Kinsale Gas Field	5,440,538
Capital contribution towards cost of providing North/South Gas Pipeline ...	6,294,851
Refund by I.D.A. of 1982 surplus grant	375,000

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Claims relating to some consultancies did not fall due as early as anticipated.
- B.2.—Implementation of computerisation plans took longer than anticipated.
- E.—The saving resulted because expenditure was less than anticipated on the coal analysis project, payment of compensation claims and the making safe of old mineshafts.
- F.1.—The saving arose because grant claims were less than anticipated.
- G.—Expected contribution from member states to ECSC was not required.
- I.—The saving was mainly due to increased revenue from services provided by the National Radiation Monitoring Service.
- L.—The saving arose because the funds provided for the Receiver of Avoca Mines Ltd. were not required by him during the year.
- N.—Expenditure on the maintenance and repair of wind turbine generators was less than anticipated.
- T.2.—The saving is due partly to unexpected grant refunds and partly to an unexpected fall in grant applications.
- U.—Expected claims did not materialise.
- BB.—Payments were less than had been anticipated.
- CC.2.—The NEA did not become fully operational in 1983 and, accordingly, no investments were made.
- DD.—No expenditure was incurred because the NDC was not established in 1983.

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)	7,490	1,783
2. Repayment of travel costs of certain journeys to EEC	92,000	118,568
3. Receipts under the Minerals Development Act, 1940, and the Petroleum and other Minerals Development Act, 1960... ..	1,135,000	1,453,433
4. Receipts from EEC in respect of specific surveys	23,000	68,515
5. Geological survey — receipts from sale of aerial photographs, maps, etc.	7,000	5,300
6. Receipts from EEC in respect of FEOGA Programme	1,346,000	285,078
7. Receipts from IDA in respect of repayable grants for industrial housing	480,000	475,984

Vote 49

	Estimated	Realised
	£	£
8. Currency exchange gain on certain Industrial Credit Company foreign borrowing	10	—
9. Recoupment of salaries etc. of officers on secondment	17,500	4,695
10. Miscellaneous	4,000	3,464
	<u>£3,112,000</u>	<u>£2,416,820</u>

1. Due to the financial difficulties of Dublin Gas no contribution to the Gas Fund was made by them in the year.
2. Estimation of these receipts is difficult since payment of refunds by the EEC are made at irregular intervals.
3. The excess was partly due to the receipt of £100,000 as a penalty payment and partly from extra rentals received on exclusive licences.
4. The timing of receipts from the EEC is difficult to predict.
5. It is impossible to accurately forecast demand for these items.
6. Payments from the EEC are based on electrification work completed. The total amount due in 1983 was £703,680, less £418,602 of an overpayment in 1982.
9. Saving occurred because expected secondments to the NBST did not materialise.
10. Receipts under this heading are difficult to estimate.

EXTRA REMUNERATION

One hundred and fifteen officers were paid overtime. Thirty-one officers received sums in excess of £400 and up to £3,321. The total amount paid in overtime was £47,814 of which £9,079 was in respect of typing, messenger and cleaning services provided by the Department of Trade, Commerce and Tourism.

A total of seventy-one officers received allowances in respect of duties as delegates at meetings abroad (mainly EEC). Of this total seventeen officers received sums in excess of £400 and up to £1,775. The total paid was £18,818.

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. 50) as follows:—

	£
Kilkenny Design Workshops	6,000
Industrial Development Authority	200,000
Shannon Free Airport Development Company Limited	20,000
Irish Productivity Centre	17,000
Irish Goods Council	9,000
Irish Film Board	1,000
National Board for Science and Technology	39,500
National Micro-Electronics Facility	2,000

An allowance of £1,550 was paid to the chairman of the Mining Board for services rendered to the Mining Board (E.122/1/41).

An *ex-gratia* payment of £339 was made to one officer to compensate for theft of wallet while on official duties (E.109/41/41).

One officer received an *ex-gratia* payment of £20 in respect of damage to clothing in the course of official duties (E.109/41/41).

The account of the Vote of the Department of the Taoiseach includes expenditure of £880,000 in respect of the National Board for Science and Technology (grant-in-aid) prior to the 15 March 1983.

Vote 49

STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31ST DECEMBER, 1983.

Avoca Mines Ltd.	£	9,908,849
Interest accrued as at 31st December, 1983		4,759,157
Bula Ltd.		502,257
Interest accrued as at 31st December, 1983		37,428

J. C. HOLLOWAY,
Accounting Officer.

DEPARTMENT OF ENERGY,
27th April, 1984.

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-Reachtaire Cuntas agus Ciste.

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

Receipts from Employment Guarantee Fund	£	£
		47,143
St. Kierans Enterprise Centre — Maintenance of Employment ...	3,943	
Mondo Hinge and Engineering Co. Ltd.	13,387	
Sligo Aluminium Ltd.	29,813	
		47,143
Balance on 31st December, 1983		Nil

J. C. HOLLOWAY,
Accounting Officer.

DEPARTMENT OF ENERGY,
27th April, 1984.

INCREASES IN REMUNERATION AND PENSIONS Vote 50

ACCOUNT of the sum expended, in the year ended 31st December, 1983, 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	60,000,000	45,836,000	14,164,000	—
£	60,000,000	45,836,000	14,164,000	—
Surplus to be surrendered				£14,164,000

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

The saving arose from the offsetting of savings on individual Votes against the cost of increases in remuneration and pensions.

EXPENDITURE

Vote No.	Service	£	£
1	President's Establishment		3,000
2	Houses of the Oireachtas and the European Assembly		96,100
3	Department of the Taoiseach	48,000	
	National Concert Hall	5,000	
			53,000
4	Central Statistics Office		45,000
5	An Chomhairle Ealaíon		360,000
6	Office of the Minister for Finance	—	
	Economic and Social Research Institute	10,000	
			10,000
7	Comptroller and Auditor General		38,000
8	Office of the Revenue Commissioners		1,859,000
12	Office of the Attorney General	75,000	
	Law Reform Commission	5,000	
			80,000
13	Office of the Director of Public Prosecutions		5,000
16	Valuation and Ordnance Survey		199,000
18	Office of the Minister for the Public Service	25,000	
	Institute of Public Administration	54,000	
			79,000
20	Superannuation and Retired Allowances		1,950,000
21	Office of the Minister for Justice		269,000
22	Garda Síochána		674,000
23	Prisons		868,000
24	Courts		249,000
25	Land Registry and Registry of Deeds		185,000
27	Environment	—	
	An Foras Forbartha Teo.	102,000	
			102,000
28	Office of the Minister for Education	40,000	
	National and Secondary Schools — grants towards clerical assistance	101,000	
	Grant-in-Aid Fund for Cultural, Scientific and Educational Organisations	2,500	
	Royal Irish Academy of Music	18,000	
	Institiúid Teangeolaíochta Éireann	7,000	
			168,500

Vote 50

Vote No.	Service	£	£
29	Primary Education		6,168,000
32	Higher Education	—	
	An tUdarás Um Ard-Oideachas — General (non-capital) Grants to Universities and Colleges and Designated Institutions of Higher Education	2,894,000	
	Dublin Dental Hospital	45,300	
	Dublin Institute for Advanced Studies	49,800	
			2,989,100
33	National Gallery		6,500
34	Fisheries	—	
	An Bord Iascaigh Mhara	43,000	
	Inland Fisheries Development	40,000	
			83,000
36	Roinn na Gaeltachta	4,700	
	Udarás na Gaeltachta	47,600	
			52,300
37	Agriculture	—	
	An Foras Talúntais... ..	420,000	
	An Chomhairle Oiliúna Talmhaíochta	1,537,000	
	Bord na gCapall	7,000	
			1,964,000
39	Labour	—	
	An Chomhairle Oiliúna	37,000	
			37,000
40	Trade Commerce and Tourism	—	
	Shannon Free Airport Development Company Ltd., (Tourism/Traffic Development)	9,000	
			9,000
41	Transport		475,000
43	Defence		3,529,000
48	Health	—	
	Grants to Health Boards		
	Subhead G.1	14,894,000	
	Subhead G.3	920,000	
	Subhead G.4	7,122,000	
			22,936,000
49	Industry and Energy	—	
	Shannon Free Airport Development Company Ltd., (Industrial Development)	20,000	
	Kilkenny Design Workshops Ltd.	6,000	
	Industrial Development Authority	200,000	
	Irish Productivity Centre	17,000	
	Irish Goods Council	9,000	
	Irish Film Board	1,000	
	National Board for Science and Technology	39,500	
	National Micro-Electronics Facility... ..	2,000	
			294,500
		Total £	45,836,000

KEVIN MURPHY,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
19 Aibreán, 1984.

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

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

CONTINGENCY FUND DEPOSIT ACCOUNT

ACCOUNTS OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST
DECEMBER 1983

Receipts		Payments	
	£		£
Balance at 1st January, 1983	20,000	Balance at 31st December, 1983	20,000
	<u>£20,000</u>		<u>£20,000</u>

M. F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE
30th April, 1984.

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

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

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