



REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL

ERRATA

Page viii

Heading for Paragraph 10 should read

Issues under the Irish Shipping Limited Act, 1947 to 1984

APPROPRIATION ACCOUNTS
1984

Page 161

Subhead F 1st 2,227

Subhead F 3rd 4,479

Page 161

Subhead J 4th 41,706 for 35,000

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY
THE OIREACHTAS FOR PUBLIC SERVICES FOR THE
YEAR ENDED 31 DECEMBER, 1984, 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))

Original estimates

460,312,500

Supplementary

estimates

2,796,000

DUBLIN:

PUBLISHED BY THE STATIONERY OFFICE.

Net Expenditure

463,108,500

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SUN ALLIANCE HOUSE, MOLESWORTH STREET, DUBLIN 2.

This represents 2.8 per cent of the supply grants as compared
with 2 per cent in 1983.

£4.20

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

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ERRATA

- Page viii Heading for Paragraph 10 should read:
Issues under the Irish Shipping Limited Acts, 1947 to 1984
- Page xlii 4th line substitute £620,379 for £620,000
- Page 161 Subhead F 4th Column delete 2,227
Subhead F 3rd Column insert 4,479
- Page 161 Subhead J 4th Column substitute 41,706 for 35,000
- Page 162 Gross Total 3rd Column substitute 2,015,967 for 2,011,488
- Page 162 Gross Total 4th Column substitute 121,932 for 117,453

ACCOUNTS OF THE PUBLIC SERVICES, 1984

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

1. As in previous years the constraints imposed by the reduction in staff numbers in my Office have adversely affected the level of audit examination undertaken in 1984 and have delayed the audit of the accounts of some State-sponsored bodies and Departmental funds.

Outturn of the Year

2. The audited accounts are summarised on pages lxii and lxiii. The amount to be surrendered as shown in the summary is £158,384,655 arrived at as follows:—

	£	Estimated £	Actual £
Gross Expenditure			
Original estimates	6,137,594,600		
Supplementary and Additional estimates	18,068,020	6,155,662,620	5,996,671,459
<i>Deduct—</i>			
Appropriations in Aid			
Original estimates	460,312,600		
Supplementary estimates	2,796,000	463,108,600	462,502,094
Net Expenditure		5,692,554,020	5,534,169,365
Amount to be surrendered			£158,384,655

This represents 2.8 per cent of the supply grants as compared with 2 per cent in 1983.

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 £23,167,141.

Surrender of Balances on 1983 Votes

4. The balances due to be surrendered out of votes for the public services for the year ended 31 December 1983 amounted to £115,053,700. 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 55 and 56.

6. Statement of Receipts into the Central Fund in the Year ended 31 December, 1984.

REVENUE:—						£
Customs and Excise Duties	...	...	...	...	...	1,334,362,000
Estate, etc., Duties and Stamps	...	...	...	...	...	113,255,000
Capital Taxes	...	...	...	...	...	28,023,000
Income Tax	...	...	...	...	...	1,966,489,000
Corporation Tax	...	...	...	...	...	209,674,000
Value Added Tax	...	...	...	...	...	1,361,636,000
Motor Vehicle Duties	...	...	...	...	...	110,828,355
Interest on Advances from the Central Fund (including Dividends on Shares)	...	...	...	...	...	387,413,600
Agricultural Levies	...	...	...	...	...	17,240,948
Youth Employment Levy	...	...	...	...	...	83,250,081
Residential Property Tax	...	...	...	...	...	1,085,000
Income Levy	...	...	...	...	...	78,136,000
Sundry Receipts	...	...	...	...	...	260,875,836
						5,952,268,820

REPAYMENTS, ETC.

IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS:—						
Postal and Telecommunications Services Act, 1983	...	...	...	...	...	8,184,717
Industrial Credit Acts, 1933 to 1983	...	...	...	...	...	2,951,017
Sea Fisheries Acts, 1952 to 1982	...	...	...	...	...	1,183,453
Electricity (Supply) Acts, 1927 to 1981	...	...	...	...	...	2,719,579
Turf Development Acts, 1946 to 1983	...	...	...	...	...	2,753,398
Nitrigin Éireann Teo., Acts, 1963 to 1981	...	...	...	...	...	49,020
Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1983	...	...	...	...	...	486,093
National Building Agency Ltd. Acts, 1963 to 1974	...	...	...	...	...	93,145
European Communities Acts, 1972 to 1979	...	...	...	...	...	96,845,177
Broadcasting Authority Acts, 1960 to 1979	...	...	...	...	...	138,497
Insurance Acts, 1953 to 1983	...	...	...	...	...	1,774,068
Finance Acts 1953 (S. 16), 1954 (S. 22) and the Capital Acquisitions Tax Act, 1976 (S. 45)	...	...	...	...	...	1,000,000
Irish Shipping Ltd. Acts, 1947 to 1984	...	...	...	...	...	2,396,326
European Regional Development Fund	...	...	...	...	...	65,250,493
Miscellaneous Capital	...	...	...	...	...	580,000
						186,404,983

MONEY RAISED BY CREATION OF DEBT:—

Ways and Means Advances	...	...	...	...	...	6,347,773,507
Exchequer Bills	...	...	...	...	...	1,244,085,130
Prize Bonds	...	...	...	...	...	8,000,000
Savings Certificates	...	...	...	...	...	63,062,952
Tax Reserve Certificates	...	...	...	...	...	78,820
National Instalment Savings	...	...	...	...	...	24,944,107
Index Linked Savings Bonds	...	...	...	...	...	65,552,719
\$300m Floating Rate Notes due 1994	...	...	...	...	...	299,478,287
11½% E.C.U. Public Bond issue due 1990	...	...	...	...	...	21,862,702
8¼% DM Private Placement 1983/91	...	...	...	...	...	32,222,724
Ireland 12½ Stock, 2008	...	...	...	...	...	46,149,481
Stg £50m Floating Rate Notes due 1993	...	...	...	...	...	62,980,224
Ireland Japanese Yen Bonds, 1984	...	...	...	...	...	55,802,239
Stg £50m Bonds due 1994	...	...	...	...	...	61,743,640
8½% DM Public Bond Issue due 1992	...	...	...	...	...	48,577,659
8¼% DM Fixed Rate Loan due 1992	...	...	...	...	...	32,517,402
6¼% Swiss Franc Loan due 1993	...	...	...	...	...	19,291,612
Yen Fixed Rate Loan Facility due 1994	...	...	...	...	...	38,511,295
\$300m Floating Rate Notes due 1999	...	...	...	...	...	290,556,901
Stg £100m Floating Rate Notes due 1996	...	...	...	...	...	119,274,809
Dutch Guilder Fixed Rate Loan due 1994	...	...	...	...	...	16,454,368
8½% Dutch Guilder Private Placement due 1999	...	...	...	...	...	11,915,232
DM 8% Public Bond Issue due 1994	...	...	...	...	...	48,329,413
10½% E.C.U. Public Bond Issue due 1994	...	...	...	...	...	36,002,304
Revolving Credit Facilities	...	...	...	...	...	975,670,533
10% Funding Stock 1986	...	...	...	...	...	23,825,000
9% Exchequer Stock 1987	...	...	...	...	...	22,325,000
9% Finance Loan 1989	...	...	...	...	...	21,087,500
2½% Development Stock 1989	...	...	...	...	...	17,500,000
Variable Rate Exchequer Stock 1989	...	...	...	...	...	25,000,000
12½% Finance Loan 1991	...	...	...	...	...	22,800,000
13% Exchequer Stock 1994	...	...	...	...	...	22,800,000
9¼% Capital Stock 1986	...	...	...	...	...	9,405,000
14% Capital Stock 1987	...	...	...	...	...	9,820,000
11% Capital Stock 1988	...	...	...	...	...	8,950,000
13% Capital Stock 1990	...	...	...	...	...	9,190,000
8% Capital Stock 1993	...	...	...	...	...	6,600,000
12½% Capital Stock 1995	...	...	...	...	...	8,475,000
11½% Capital Stock 2000	...	...	...	...	...	7,950,000
12½% Capital Stock 2005	...	...	...	...	...	8,275,000
10% Capital Stock 1989	...	...	...	...	...	8,405,000
Other Borrowings	...	...	...	...	...	2,023,535,025
						<hr/> 12,226,780,585
TOTAL RECEIPTS	...	...	...	...		<hr/>£18,365,454,388

7. Statement of Issues from the Central Fund in the Year ended 31 December, 1984.

CENTRAL FUND SERVICES:—

	£
Public Debt Services	1,705,745,612
Annuities, Pensions, Salaries, Allowances,	
Returning Officers, Expenses and Miscellaneous	14,013,296
Contribution to EEC Budget	208,221,395
Supply Services	5,574,681,877
	<hr/> 7,502,662,180

ISSUES UNDER THE FOLLOWING ACTS:—

Local Loans Fund Acts, 1935 to 1983	...	...	...	...	331,833,005
ACP-EEC Convention of Lomé Act, 1976 and Finance Act, 1978 Section 51	...	...	...	...	1,854
Sea Fisheries Acts, 1952 to 1982	...	...	...	...	2,792,000
Transport Acts, 1950 to 1983	...	...	...	...	3,853,000
Insurance Acts, 1953 to 1983	...	...	...	...	981,627
International Development Association Act, 1978	...	...	...	...	25,395
Funds of Sutors Act, 1984	...	...	...	...	580,000
European Communities (Supplementary Funding) Act, 1984	...	...	...	...	6,184,381
Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1983	...	...	...	...	4,950,000
Údarás na Gaeltachta Act, 1979	...	...	...	...	4,542,204
Bretton Woods Agreements Acts, 1957 to 1977	...	...	...	...	1,400,000
Industrial Alcohol Acts, 1938 to 1980	...	...	...	...	450,000
Fóir Teoranta Acts, 1972 to 1983	...	...	...	...	15,200,000
European Communities Acts, 1972 to 1979	...	...	...	...	97,558,340
British and Irish Steampacket Co. Ltd. (Acquisitions) Acts, 1965 to 1982	...	...	...	...	6,000,000
Housing Finance Agency Acts, 1981 and 1982	...	...	...	...	29,900
Irish Shipping Ltd. Acts, 1947 to 1984	...	...	...	...	15,307,638
Irish Steel Holdings Ltd. Acts, 1960 to 1984	...	...	...	...	89,000,000
State Guarantees Act, 1954	...	...	...	...	1,157,054
Air Companies Acts, 1966 to 1983	...	...	...	...	15,000,000
					<hr/> 596,846,398 <hr/>

ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—

Ways and Means Advances	...	...	...	...	4,872,171,646
Exchequer Bills	...	...	...	...	1,019,843,657
Prize Bonds	...	...	...	...	3,525,000
Savings Certificates	...	...	...	...	17,303,322
National Instalment Savings	...	...	...	...	13,532,498
Index-Linked Savings Bonds	...	...	...	...	18,174,149
7½% Investment Bonds	...	...	...	...	332,800
Tax Reserve Certificates	...	...	...	...	118,423
13% Conversion Stock 1984	...	...	...	...	239,984,465
12% Finance Loan 1984	...	...	...	...	235,000,000
11½% Finance Stock 1984	...	...	...	...	270,000,000
5½% National Development Loan 1979-84	...	...	...	...	13,846,314
Other Borrowings	...	...	...	...	3,562,123,679
					<hr/> 10,265,955,953 <hr/>
TOTAL ISSUES	...	...	...	...	<hr/>£18,365,464,531 <hr/>

Central Fund Services

Issues under the Finance (No. 2) Act, 1981

8. Section 18 of the Finance (No. 2) Act, 1981 provides that expenses incurred in the investigation of proposals for agreements for the purpose of raising money for the Exchequer, whether the agreements are entered into or not, shall be charged on the Central Fund.

The charge shown in respect of Public Debt Services in the Statement of Issues from the Central Fund includes expenditure of £566,921 incurred on legal and other costs relating to a proposed agreement for the financing from non-Exchequer sources of a building project at Beggar's Bush, Dublin being undertaken by the Office of Public Works (OPW). Negotiations in connection with the

proposed agreement commenced in 1981 when expenditure of some £1 million had already been incurred and charged to the Vote for Public Works and Buildings. The proposal involved the setting up of two private companies abroad, through which the full development costs, including expenditure already incurred, would be provided under a sale and leaseback arrangement but in March 1984 it was decided not to proceed with the proposed financing arrangement.

In reply to my inquiries the Accounting Officer informed me that the proposal took the form of a temporary transfer of a leasehold on the Beggar's Bush building whereby the financial institutions involved were to create two special purpose private companies to be the conduits for this sale and leaseback transaction. The first company was to be assigned a leasehold interest in the property and meet the full development costs of the project (£12 million sterling). It was then to assign its leasehold interest to the second company which would in turn lease the property to OPW over a forty year period, with ownership of the property reverting to OPW at the end of the lease period. Under the proposals any expenditure on the project which had been incurred or would have been incurred by OPW would be paid by the first company thereby reducing the net amount of the charge to the Vote for Public Works and Buildings and the Exchequer borrowing requirement. The proposals were an intrinsic part of the then Government's policy to induce private sector participation in the financing of public sector projects. The objective was to fund the project without recourse to either direct Exchequer borrowings or State Guarantees. The Minister for Finance had, however, decided not to pursue the proposal when it became clear that the main advantages which would have been derived from the original proposal were for the most part no longer available. The financial proposal had been so structured as to be less expensive than comparable conventional borrowings by the Exchequer and a significant feature was the then availability of foreign tax allowances. These had, however, been withdrawn by subsequent legislative changes abroad.

Post Office Savings Bank

9. The charge of £14,013,296 in respect of Annuities, Pensions, Salaries, Allowances, Returning Officers' expenses and Miscellaneous includes a sum of £1.8 million issued from the Exchequer under the Finance Act, 1983 to meet a deficiency which had arisen on the operation of the Post Office Savings Bank (POSB) up to 31 December 1983.

Section 13 of the Post Office Savings Bank Act, 1861, as amended, requires that the annual accounts of the Bank be submitted to me for audit. The transactions of the POSB are accounted for within the framework of the accounting system for Post Offices. When the Department of Posts and Telegraphs was responsible for the Postal Service my audit of the POSB was carried

out in conjunction with the audit of the accounts of that Department.

Under the legislation setting up An Post and Bord Telecom Éireann on 1 January 1984 An Post became responsible for the management of the POSB. This legislation provides for the appointment of auditors by the companies to audit their Accounts but did not amend the 1861 Act regarding the audit of the Accounts of the POSB.

In this changed situation special arrangements will have to be made, with the agreement of all parties concerned, to enable me to continue to exercise my statutory function to audit these Accounts and in this context the feasibility of my continuing to carry out the audit of the POSB may indeed become a relevant issue.

Accounts for 1984 have not, as far as I am aware, been prepared as yet.

Issues under the Irish Shipping Limited Acts, 1947 to ¹⁹⁸⁴~~1982~~

10. Reference was made in paragraph 77 of my previous Report to the Government decision in June 1980 that Irish Shipping Limited (ISL) should place an order with Verolme Cork Dockyard Ltd. for the construction of a 71,000 tonne bulk carrier — the Irish Spruce — and to the later decision in December 1982 that the construction cost of this vessel would be financed by means of a leasing arrangement. Under this arrangement the vessel, when built, was to 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 under a charterhire agreement providing for the payment over a period of 15 years of half-yearly instalments of yen 614 million, approximately, to be shared between ISL and the State, and for ownership of the vessel to revert to a subsidiary of ISL at the end of the lease period. The charterhire agreement also provided that, in the event of default by ISL in meeting its liability for the charterhire payments, it would pay to the lessor the stipulated loss value of the contract (i.e. a specified amount related to the number of instalments unpaid). In addition the agreement provided that ISL would assume liability for and agree to indemnify the lessor against all costs, liabilities, losses, expenses, damages, claims, etc. arising in connection with the use of the vessel during the charterhire period.

The lessor required a State guarantee in respect of all sums due by ISL under the charterhire agreement. To meet this requirement the Irish Shipping Limited Act, 1982 was enacted and, on 11 January 1983, the Minister for Finance guaranteed under Section 2 of the Act all sums due in respect of the 15 year charterhire agreement entered into by ISL with Jura Shipping Limited (a wholly owned subsidiary of Orient Leasing Limited, Tokyo).

The liquidation of ISL in November 1984 constituted an act of default under the charterhire agreement. Prior to the liquidation, £4,409,540 had been paid to Jura Shipping Limited in respect of the State's share of the first three half-yearly instalments (totalling

£6,841,747) due under the charterhire agreement and £2,684,865, being the amount by which the final cost of the vessel exceeded the amount financed under the sale and leaseback arrangements, had been paid to Verolme Cork Dockyard Ltd. Delivery incentives totalling £1,625,000 were also paid to the Dockyard (see also paragraph 51). These amounts were charged to the Votes for Communications and Industry, Trade, Commerce and Tourism in 1983 and 1984. Following the liquidation, payments totalling £2,824,274 have been made from the Central Fund in respect of the Irish Spruce as follows:— £231,931 on 24 December 1984 and £144,700 on 22 January 1985 in respect of repair, crewing, supplies, port charges and other related costs arising subsequent to the liquidation and £2,447,643 on 10 January 1985 in respect of the full charterhire instalment which, but for the liquidation, would have become due on that date.

I was concerned that the terms of the guarantee of 11 January 1983 in respect of the Irish Spruce included some unquantifiable elements and that, because of this, the guarantee might not have been definitively limited to the £50 million prescribed in the Act and therefore might not have been validly given. I had also noted that after this guarantee had been given, the 1982 Act had been availed of in May 1984 to provide two further guarantees (see following paragraph).

Furthermore, I was concerned that the payments made after the date of liquidation i.e. those made in December 1984 and January 1985, might not have been properly chargeable to the Central Fund under the authority of the 1982 Act. In these circumstances, I asked the Department of Finance to obtain clarification of the legal status of the Irish Spruce transactions.

This legal advice obtained on 26 February 1985 indicated that —

- (a) notwithstanding the fact that a limit of £50 million was not stipulated in the guarantee of 11 January 1983 in respect of the Irish Spruce and that the guarantee provided for some unquantifiable elements, the Minister's liability under that guarantee was limited to £50 million by virtue of the reference in the guarantee to Section 2 of the Irish Shipping Limited Act, 1982 and the guarantee therefore explicitly incorporated that limit and was valid for a maximum amount of £50 million,
- (b) once ISL had gone into liquidation, there was no statutory basis for continuing to pay the charterhire instalments which would in normal circumstances have fallen due and the only circumstances in which the payment of £2,447,643 on 10 January 1985 could be paid from the Central Fund was if it could be correctly said to be a payment on account of the stipulated loss value recoverable under the guarantee, and
- (c) the payments made in respect of repair, crewing, supplies, port charges and other related costs cannot be said to have

been made by the Minister on foot of any liability and their payment from the Central Fund was not authorised by the 1982 Act.

With regard to the payment of £2,447,643 the Accounting Officer has since informed me that, following the liquidation of ISL in November 1984 and the unilateral termination of the bareboat charter of the Irish Spruce by the vessels owners Jura Shipping Limited, a demand was made on the Minister for Finance for the full stipulated loss value. No further lease payments could be made as quite clearly from that date no lease existed. The disengagement from the charter could not be effected in a short time and therefore the owners requested, for their own cash management reasons, a payment corresponding to the half-yearly charterhire payment. The Accounting Officer stated that the payment made on this basis, therefore, could only be regarded as a payment on account of the stipulated loss value and would be taken into the reckoning, as such, when a final settlement was being made under the guarantee.

I have asked whether the owners have formally agreed that the full amount will be treated as a part payment of the stipulated loss value at the date of liquidation which I understand was of the order of £39 million, excluding accrued interest.

The Accounting Officer also informed me that, following the liquidation and the disclaiming of obligations under the charterhire agreement by the liquidator, the Minister for Finance had to protect the State's interests in the Irish Spruce by ensuring that urgent care and maintenance costs be met. These interests derive from the Minister's rights of subrogation when the payments under the guarantee are met in full. Agreement was reached with Jura Shipping Limited that essential costs would be met by reimbursement from the Exchequer. The advice of the Attorney General was sought before any payments were made and on 24 December 1984 it was confirmed that the Minister for Finance had the power under the Irish Shipping Limited Act, 1982 to meet these expenses from the Central Fund. The Accounting Officer stated that the further legal advice of 26 February 1985 obtained at my request did not confirm this advice but had instead indicated that these costs were not liabilities under the guarantee and therefore not covered by the 1982 Act. All subsequent payments for essential maintenance costs had therefore been met from subhead V of the Vote for Communications and arrangements would be made to regularise the first two maintenance payments totalling £376,631 and to reimburse the Central Fund.

Up to the date of this Report a total of £1,132,725 has been paid from the Vote for Communications in respect of essential maintenance costs etc.

11. On 24 May 1984 and 30 May 1984 the Minister for Finance guaranteed a total of 12.5 million dollars (approximately 25 per cent) of the liability of Irish Shipping Limited under its guarantee of the borrowing of two of its subsidiaries in connection with the purchase by them of the M.V. Slaney Venture and M.V. Celtic

Venture. At the time these guarantees were given by the Minister legal opinion available to the Department of Finance indicated that the statutory authority required for them was provided by Section 2 of the Irish Shipping Limited Act, 1982. This Act had, however, already provided the authority for the guarantees given in respect of the Irish Spruce in January 1983 (see previous paragraph). When giving the guarantees in May 1984 the Department of Finance confirmed to the lenders that the Minister had the power to do so under the 1982 Act and that the limit of his power was not being exceeded.

Following the liquidation of ISL in November 1984 payments totalling £12,510,008 were made from the Central Fund on 24 December 1984 on foot of the guarantees given in respect of the Slaney Venture and Celtic Venture.

The legal advice of 26 February 1985, referred to in the previous paragraph, stated that the Irish Spruce guarantee was valid up to the amount of the statutory limit. As this advice appeared to me to indicate that the Irish Spruce guarantee had already (in January 1983) exhausted the full amount available under the 1982 Act before the guarantees in respect of the Celtic Venture and Slaney Venture were given I asked whether, in the light of this later legal advice, proper statutory authority could be said to have existed for these two guarantees.

The Accounting Officer has informed me that the statutory authority for the guarantees given in May 1984 in respect of these two vessels was Section 2 of the Irish Shipping Limited Act, 1982 and that the use of this provision was in accordance with the advice of the Attorney General. I have, however, asked that this advice be re-considered in the light of the comprehensive legal opinion dated 26 February 1985, since this legal advice was being accepted in the case of the Irish Spruce as superseding the legal advice originally given in that case.

12. In addition to his authority under the Irish Shipping Limited Act, 1982, as referred to in the preceding two paragraphs, to guarantee certain contractual liabilities of ISL, the Minister for Finance is empowered under the Irish Shipping Limited Act, 1947, as amended, to guarantee the repayment of principal up to a limit of £45 million and interest thereon in respect of any moneys borrowed by ISL with his consent. Under this Act guarantees were given by the Minister for Finance in May and July 1984 in respect of a total of £14 million and U.S. \$13 million borrowed by the company from two financial institutions to finance its working capital requirements. These comprised guarantees given in respect of additional borrowings by the company at that time and the renewal of earlier guarantees in respect of existing borrowings renegotiated.

Following the liquidation of ISL, payments totalling £4,457,713 have been made to date from the Central Fund on foot of these guarantees. Of this amount, £1,791,312 represents principal and £2,666,401, including £169,373 charged to the Central Fund in

1984, represents interest. Liabilities still outstanding under these guarantees at the date of this Report amount to £24.5 million approximately.

13. Sums advanced out of the Central Fund on foot of guarantees given under the Irish Shipping Limited Act, 1947 and the Irish Shipping Limited Act, 1982 are repayable by ISL within one year and two years, respectively, and, if not so repaid, must be voted by the Oireachtas as a repayment to the Central Fund but remain as a debt due to the Minister by the company. I understand that the question of making a claim on the liquidator in respect of the sums advanced is being considered.

Vote 8.—Office of the Revenue Commissioners

Revenue Account

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

15. The net yield of Revenue for the years 1984 and 1983 under its main headings is shown in the following statement:—

	1984	1983
	£m	£m
Customs	94.4	76.5
Excise	1,243.5	1,181.9
Estate, etc. duties	1.0	1.6
Stamps	112.6	103.5
Capital Acquisitions tax	18.3	14.7
Capital Gains tax	9.4	8.7
Wealth tax	0.2	0.7
Residential Property tax	1.1	1.0
Income tax (including PAYE)	1,967.8	1,660.6
Corporation taxes	209.6	214.9
Value-Added tax	1,374.1	1,193.6
Income levy	78.0	40.1
Agricultural levies	4.6	5.3
	<hr/>	<hr/>
	£5,114.6*	£4,503.1

*Includes £76.7 million duties, taxes and levies deferred under EEC regulations (1983 — £69.4 million). £5,097.2 million was paid into the Exchequer during the year leaving a balance of £90 million as compared with £72.6 million at the end of the previous financial year.

Extra-Statutory Repayments

16. Extra-statutory repayments of Customs duties, £54, Excise duties, £111,876, Value-Added tax, £277,377 and Stamp duties, £27,809 were made during the year.

Remissions and Amounts Irrecoverable

17. 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 1984.

The total amount of the items included in the schedules, £1,307,265, is made up as follows:—

	Number of cases	Amount
		£
Excise duty	2	5,488
Income tax	143	276,523
PAYE	74	491,448
Sur tax	2	292
Corporation tax	25	143,053
Corporation Profits tax	6	11,334
Capital Gains tax	4	66,861
Value Added tax	34	222,257
Turnover and Wholesale taxes	22	40,785
Estate duty	1	29,224
Construction Industry tax ...	1	20,000
	314	£1,307,265

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

	Number of cases	Amount
		£
Remission		
Composition settlements ...	5	38,692
On compassionate grounds ...	31	45,982
Amounts Irrecoverable		
Miscellaneous; liability not enforceable, bankruptcy, etc. ...	278	1,222,591
	314	£1,307,265

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

18. 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.

In reading these tables particular attention should be paid to the footnotes, especially to note (b) on Schedule 1.

Tax shown in Schedules 1 and 4 as under appeal does not become due until final determination of the appeal provided an amount specified by the taxpayer has been paid. With regard to the year of account 1984/85, much of the tax shown as outstanding is the subject of appeals made within the normal time limits following the making of assessments.

*Schedule 1—Income Tax (as at 31 May 1985)
(excluding PAYE)*

	Year of Account		
	All years to 1982/83	1983/84	1984/85
	£m	£m	£m
Charge	4,312	1,097	1,023
Discharge	2,176	396	138
Net charge	2,136	701	885
Paid	1,522	242	190
Balance	614	459	695
Analysis of balance			
1. Under appeal or enquiry	239	298	516
2. Not disputed*	27	12	12
3. Under demand	131	93	157
4. Awaiting transfer to enforcement	96	34	7
5. Under enforcement	88	18	2
6. Arrears branch	33	4	1
Estimate of amount likely to be collected †	61	50	90

(a) *While the amounts shown here were not, at 31 May 1985, disputed, it is likely that a significant proportion will be subject to claims for admission of late appeals.

(b) †While, as the schedule shows, the proportion of tax already collected in respect of earlier years is approximately 35% of the original charge, experience indicates that the proportion which is likely to be collected ultimately in respect of tax still outstanding for those years ranges from 1/8th to 1/10th of the balance, tending more towards 1/10th. The amount likely to be collected in respect of the years of account up to and including 1982/83 is £61 million. A somewhat higher percentage of the balance outstanding will be

collected in respect of the more recent years 1983/84 and 1984/85 and the yield in respect of these two years will probably reach £140 million.

*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 15 amounted to £1,682 million. Arrears outstanding at 31 May 1985 amounted to some £64 million representing only actual underpayments established and not including demands made on the basis of amounts estimated to be due.

	All years to 1982/83	1983/84
	£m	£m
Net charge	5,458	1,589
Paid	5,417	1,566
Balance	41	23
Analysis of balance:		
1. Under appeal or enquiry	4.6	1.6
2. Not disputed	18.4	7.1
3. Under demand	5.6	6.0
4. Awaiting transfer to enforcement	0.6	—
5. Under enforcement	11.0	8.2
6. Arrears branch	0.8	0.1
Estimate of amount likely to be collected	26.6	18.7

As end-of-year returns from employers were not due to be furnished until 30 April 1985, there was no significant underpayment established for the year 1984/85 as at 31 May 1985.

*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 £1,075 million was collected during 1984. Arrears outstanding at 31 May 1985 amounted to some £76 million representing only actual underpayments established and not including demands made on the basis of amounts estimated to be due.

	All years to 1982/83	1983/84
	£m	£m
Net charge	2,313	1,029
Paid	2,270	996
Balance	43	33
Analysis of balance:		
1. Under appeal or enquiry	4.0	2.0
2. Not disputed	18.6	9.4
3. Under demand	6.7	9.3
4. Awaiting transfer to enforcement	0.9	0.1
5. Under enforcement	11.9	12.1
6. Arrears branch	0.9	0.1
Estimate of amount likely to be collected	31.8	27.0

As end-of-year returns from employers were not due to be furnished until 30 April 1985, there was no significant underpayment established for the year 1984/85, as at 31 May 1985.

Schedule 4—Corporation Tax (as at 31 May 1985)

	Year of Account		
	All years to 1982/83	1983/84	1984/85
	£m	£m	£m
Charge	3,172	806	711
Discharge	1,765	274	61
Net charge	1,407	532	650
Paid	1,060	194	84
Balance	347	338	566
Analysis of balance			
1. Under appeal or enquiry	188	272	387
2. Not disputed*	34	13	13
3. Under demand	39	28	159
4. Awaiting transfer to enforcement	32	12	3
5. Under enforcement	38	12	4
6. Arrears branch	16	1	—
Estimate of amount likely to be collected†	35	37	135

*While the amounts shown here were not, at 31 May 1985, disputed, it is likely that a significant proportion will be subject to claims for admission of late appeals.

†See note (b) on Schedule 1 (Income Tax) regarding the estimate of the amounts likely to be collected. The amount likely to be collected in respect of the years of account up to and including 1982/83 is £35 million and the yield in respect of the two years 1983/84 and 1984/85 is likely to reach £172 million.

Schedule 5—Capital Gains Tax (as at 31 May 1985)

	Year of Account		
	All years to 1982/83	1983/84	1984/85
	£m	£m	£m
Charge	140	40	39
Discharge	47	9	4
Net charge	93	31	35
Paid	39	9	6
Balance	54	22	29
Analysis of balance:			
1. Under appeal or enquiry	36	16	18
2. Not disputed	—	—	—
3. Under demand	12	6	11
4. Awaiting transfer to enforcement	3	—	—
5. Under enforcement	3	—	—
6. Arrears branch	—	—	—
Estimate of amount likely to be collected†	5	2	4

†See note (b) on Schedule 1 (Income Tax) regarding the estimate of the amounts likely to be collected. The amount likely to be collected in respect of the years of account up to and including 1982/83 is £5 million and the yield in respect of the two years 1983/84 and 1984/85 is likely to reach £6 million.

Schedule 6—Capital Acquisitions Tax (as at 31 May 1985)

	Year of Account		
	All years to 1982	1983	1984
	£m	£m	£m
Charge	74.9	40.0	49.1
Discharge	38.2	19.8	20.7
Net charge	36.7	20.2	28.4
Paid	35.5	17.0	17.9
Balance	1.2	3.2	10.5
Analysis of balance:			
1. Under appeal or enquiry	0.5	1.3	5.6
2. Not disputed	0.5	1.0	3.0
3. Under demand	—	0.7	1.0
4. Awaiting transfer to enforcement	—	—	—
5. Under enforcement	0.2	0.2	0.9
Estimate of amount likely to be collected	1.2	3.2	10.5

Schedule 7—Surtax, Corporation Profits Tax and Wealth Tax (as at 31 May 1985)

	Surtax	Corporation Profits Tax	Wealth Tax
	£m	£m	£m
Balance	3	6	0.6
Analysis of balance:			
1. Under appeal or enquiry	1	2	0.2
2. Not disputed	—	1	—
3. Under demand	—	—	0.2
4. Awaiting transfer to enforcement	1	1	—
5. Under enforcement	—	1	0.2
6. Arrears branch	1	1	—
Estimate of amount likely to be collected	0.3	1	0.6

The taxes referred to in this schedule have been abolished.

Schedule 8—Health Contributions, Youth Employment Levy and Income Levy (as at 31 May 1985)—(self-employed individuals and individuals with investment income only.)

	Year of Account		
	All years to 1982/83	1983/84	1984/85
	£m	£m	£m
Charge	44.5	42.6	51.8
Discharge	12.1	9.5	4.2
Net charge	32.4	33.1	47.6
Paid	11.9	6.8	5.7
Balance	20.5	26.3	41.9
Analysis of balance			
1. Under enquiry	4.1	4.1	4.0
2. Under demand	16.4	22.2	37.9
Estimate of amount likely to be collected	3.5	5.0	8.5

Schedule 9—Value Added Tax (as at 31 May 1985)

(a) The following schedule shows the position as at 31 May 1985 of VAT liabilities declared and payments made on foot of returns submitted by taxable persons.

	All years to 1982	1983	1984
	£m	£m	£m
Charge	5,051.0	963.0	990.9
Paid	4,966.5	919.0	945.2
Balance	84.5	44.0	45.7
Analysis of balance:			
1. Under appeal or enquiry	15.9	7.1	8.0
2. Not disputed	29.8	11.4	8.7
3. Under demand	24.7	14.3	19.8
4. Awaiting transfer to enforcement	0.1	0.4	0.5
5. Under enforcement	13.1	10.1	8.5
6. Arrears branch	0.9	0.7	0.2
Estimate of amount likely to be collected*	26	24	30

*The balance outstanding in the years to 1982 includes a large element due in cases in liquidation/receivership and it is likely that little of this will be recovered. There are also amounts due from other companies and individuals that have ceased to trade, many some considerable time ago and in these cases the prospect of recovery is not good. The estimate of the amount of the balance likely to be collected takes these factors into consideration.

(b) Section 23 of the Value-Added Tax Act, 1972, as amended, provides that where the Revenue Commissioners have reason to believe that a person when submitting his return understates his VAT liability or obtains an excess VAT repayment or where a person fails to register for VAT they may estimate the amount of VAT due. The following schedule shows the position of such estimates as at 31 May 1985.

	All Years to 1982	1983	1984
	£m	£m	£m
Estimates	195.8	30.0	13.6
Paid	111.4	8.4	1.8
Balance	84.4	21.6	11.8
Analysis of balance			
1. Under appeal or enquiry	14.7	2.5	1.8
2. Not disputed	18.4	3.6	1.1
3. Under demand	12.2	5.2	5.5
4. Awaiting transfer to enforcement	1.3	0.7	0.1
5. Under enforcement	32.8	9.0	3.2
6. Arrears branch	5.0	0.6	0.1
Estimate of amount likely to be collected	15	4	3

Note:

(a) *Estimates*: Estimates raised by the Inspectors of Taxes

represent gross liability and will therefore include amounts accounted for on any return already submitted for the period covered by such estimate.

- (b) *Paid*: Includes tax paid before the estimate was raised as well as amounts paid subsequently.

(c) The following schedule shows the position as at 31 May 1985 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.

	All Years to 1982	1983	1984
	£m	£m	£m
Estimates	139.6	95.1	143.5
Paid	15.7	3.6	3.6
Balance	123.9	91.5	139.9
Analysis of balance:			
1. Under appeal or enquiry	25.7	11.6	11.0
2. Not disputed	36.0	20.0	17.0
3. Under demand	21.6	9.4	13.1
4. Awaiting transfer to enforcement	16.2	21.4	38.8
5. Under enforcement	19.0	25.5	55.9
6. Arrears branch	5.4	3.6	4.1
Estimate of amount likely to be collected	13.0	14.0	20.0

Schedule 10—Residential Property Tax (as at 31 May 1985)

The following schedule shows the amount outstanding at 31 May 1985, in respect of cases where returns have been made or assessments made in the absence of returns.

	<i>Tax due 1 October, 1983.</i>	<i>Tax Due 1 October, 1984.</i>
	£m	£m
Charge	2.3	2.0
Net Paid	1.5	1.2
Balance	0.8	0.8
Analysis of balance:		
1. Under enquiry	0.3	0.3
2. Under demand	0.5	0.5

Collection of Outstanding Taxes

19. In previous Reports reference was made to the enforcement procedure whereby cases in which tax is overdue are referred to the Sheriffs/County Registrars for collection. These reports noted that this method of enforcement was far from satisfactory and, as the following statistics show, the position has not improved during 1984.

TABLE 1

	Cases	
	1984	1983
On hands of Sheriffs/Co. Registrars at 1 January 1984	114,555	69,054
Referred to Sheriffs/Co. Registrars during the year ...	* 58,756	96,690
Returned paid	9,195	7,964
Returned unpaid or withdrawn	88,476	43,225
On hands of Sheriffs/Co. Registrars at 31 December 1984	* 75,640	114,555

*In addition to the number of cases on hands of Sheriffs/County Registrars at 31 December 1984 a further estimated 77,600 cases due for enforcement and representing assessments of £170 million were not referred to the County Registrars during 1984 because of the accumulation of uncleared cases already with these enforcement agencies.

TABLE 2

Analysis under tax heads of cases on hand

	Number of Cases		Value
	Sheriffs	Co. Registrars	£m.
Income Tax	4,861	15,979	76
Corporation Tax	2,178	4,350	25
PAYE/PRSI	8,459	12,216	69
VAT	10,803	16,794	99
	26,301	49,339	
Total	75,640		269

Enforcements by Sheriffs and County Registrars realised £21.4 million and £10.7 million, respectively, during 1984.

Income Tax

20. Under Section 11 of the Finance Act, 1983 all full time farmers are liable to Income Tax with effect from 6 April 1983 on the basis of their computed profits. Prior to that date only farmers with holdings in excess of £40 rateable valuation were liable. The procedures devised by the Revenue Commissioners to assess farmers becoming liable under the new statutory provisions were—

- (a) the issue of a farm profile form to those farmers with holdings in the £30 to £39 rateable valuation range to get an idea of the scale of the farming enterprise,

(b) the review by the Inspectors of Taxes of the returned forms, with assessments to be made in the normal manner where, after review, liability to tax seemed likely. If the review suggested that liability was unlikely the case was to be noted accordingly and reviewed in future years,

(c) an estimated assessment to tax to be made if the form was not returned within thirty days.

During a local audit carried out by my staff in March 1985 at one Income Tax District Office it was noted that farm profile forms were issued in July/August 1983 to some 2,700 farmers with holdings in the £30 to £39 rateable valuation range. Of these, 500 were later identified as being existing PAYE etc. taxpayers. Out of 1,500 cases in which forms were returned, approximately 800 were, following review by the inspectors, considered to be liable for tax, but assessments in these cases did not commence to issue until December 1984. In the 700 cases, in which forms were not returned, reminders had not been issued nor had estimated assessments been made by March 1985. It was also noted that steps had not been taken to identify possible tax liability of farmers with holdings having a rateable valuation of less than £30.

I asked the Accounting Officer what steps were being taken to ensure that the farmers who did not return the farm profile form are assessed for tax and why estimated assessments had not been made in these cases; why the assessments for those considered liable did not commence to issue until December 1984 as such assessments should have issued by 1 October 1983, the due date for the payment of tax in respect of 1983/84; why no action was being taken in regard to farmers with holdings of less than £30 rateable valuation almost two years after the passing of the Finance Act, 1983, and whether other District Tax Offices had taken steps to ensure that farmers with holdings having a rateable valuation less than £40 were assessed for Income tax by 31 December 1984.

Collection of Health Contributions, Youth Employment Levy and Income Levy

21. The Youth Employment Levy and Income Levy became payable from 6 April 1982 and 6 April 1983 respectively. The Collector General is now responsible for collecting these levies together with health contributions from all liable categories of income earners; prior to 6 April 1984 the Health Boards were responsible for their collection from farmers and arrears of approximately £20 million due to the Boards were still outstanding at 31 December 1984. In the case of PAYE taxpayers they are collected as part of their PRSI Contribution and in the case of the self-employed, including farmers, and those with investment income only, they are due and payable on or before 1 October each year.

The amount of levies and health contribution due from each

taxpayer is based on the information regarding income held on the income tax computer record, but the Collector General can make an estimate of such income where adequate information is not available in these records.

In the course of audit it was noted that a total of £73 million demanded by the Collector General for the years 1979/80 to 1984/85 from the self-employed and those with investment income only and for 1984/85 from farmers with rateable valuation in excess of £40 was still outstanding at 31 December 1984.

It was also noted that the initial demands for 1984/85 levies and health contributions due on 1 October 1984 were not issued by the Collector General until 30 October 1984 and that when further demands for amounts outstanding were issued in April 1985 they were issued in selected Tax Districts only.

Furthermore, the levies and health contributions for 1984/85 were not demanded from farmers with holdings in the £30 to £39 rateable valuation range until April 1985 and no demands have issued to those farmers with holdings having a rateable valuation of less than £30, since, as stated in the previous paragraph, steps have not been taken to assess them for income tax.

I asked the Accounting Officer why enforcement procedures had not been implemented for the collection of amounts due to the Collector General and I sought his observations regarding the delay in issuing demands for levies and health contributions. I also inquired why estimated amounts were not demanded from those farmers with holdings of less than £30 rateable valuation and whether the assistance of the health boards, which had issued demands to all categories of farmers in earlier years, was sought for this purpose.

Residential Property Tax

22. I referred in paragraph 20 of my previous Report to the introduction from April 1983 of a Residential Property Tax. The tax is self assessed and by 31 December 1984, £2.1 million had been received by the Collector General (£1.1 million in 1984). The tax is payable by any person owning and occupying residential property having a market value exceeding £65,000 on 5 April 1983 (£65,622 on 5 April 1984). Exemption from the tax may be claimed in any case where the gross annual income of the household does not exceed £20,000 (£22,030 for 1984/85). The tax is payable at a rate of 1.5 percent of the amount by which the market value of the property exceeds the prescribed limit.

I noted that the initial arrangements made for the assessment and collection of the tax provided that returns showing all residential property and gross household income be sought by the Revenue Commissioners from persons who appeared to be liable on the basis of income tax records or on the basis of having a residential property with a rateable valuation in excess of £30, this being regarded as a measure of market value exceeding £65,000. Returns

were to be made by 1 October and persons who assessed themselves as liable to tax were required to remit the declared amount with the returns. From my examination of the procedures in operation to verify the information provided by the returns it appeared that it was not possible to establish whether all residential property, wherever situated, had been declared by the owners and that, where exemption from tax was claimed on income grounds, limited checks only were made on some of the returns to verify that all household earners had been declared.

(3) I have sought the observations of the Accounting Officer as to the adequacy of procedures for ensuring that all assessable persons and taxable property have been identified and that the self-assessment returns are correct.

Vote 9.—Public Works and Buildings

Subhead E.—New Works, Alterations and Additions

23. In August 1979 the Department of Finance, at the request of the Department of Tourism and Transport, sanctioned expenditure estimated at £80,000, inclusive of £5,000 in fees, on an extension to Valentia Island Radio Station and in November 1981 a contract for this work in the sum of £89,958 was placed with a local contractor. It was noted that subsequent to the placing of the contract additional works were ordered as extras. These included improvements to the existing building at Valentia and the construction on outlying sites, at an estimated cost of £85,000, of buildings to house 2 VHF Stations and a communicating link station in connection with the pilot scheme for a national network of VHF Stations being undertaken by the Department of Communications (see paragraph 52). By June 1985 payments under the contract amounted to £857,612, fees paid amounted to £21,393 and the final cost was estimated at £961,986 comprising £225,256 for the extension, £272,219 for the improvement works and £464,511, recoverable from the Vote for Communications, for the two VHF stations and the communicating link station.

4 I asked why tenders had not been invited for the additional works and I sought information regarding the nature of the improvement works and the original estimated cost. I also inquired as to the reasons for the increased costs under each heading of the contract and whether the excess expenditure had been sanctioned by the Department of Finance.

Vote 12.—Office of the Attorney General

Subhead E.—General Law Expenses

24. The miscellaneous law expenses of the Chief State Solicitor's Office, including the cost of stamping court documents, are met from this subhead. In October 1984 it came to light that amounts

paid to a staff member in respect of the stamping of court documents and other expenses had been claimed fraudulently over a number of years. I asked the Accounting Officer how these irregularities occurred and the nature of the controls applied prior to payments being made. I also asked if he was satisfied that revised procedures introduced following the discovery of the irregularities were such as to ensure that there would not be a recurrence and I sought information as to the amount involved in this instance and what action had been taken to recover the loss.

The Accounting Officer informed me that, from the evidence available, the irregularities occurred where the officer concerned presented petty cash vouchers for cases which did not exist, for documents which did not need stamping and for witnesses' expenses in cases where there were in fact no witnesses.

He also informed me that the practice when issuing funds from petty cash was to accept the officer's signature on the voucher certifying that the expenditure was being necessarily incurred as stated. These paid vouchers supported the requisitions made periodically by a senior official for replenishment of the funds disbursed.

The revised procedures provide for each voucher to be authenticated by a senior official before presentation for payment, having satisfied himself as to the purpose for which the money is required. The Accounting Officer assured me that he was satisfied that these procedures will prevent further irregularities being perpetrated.

He stated that the extent of the defalcation in this instance has not as yet been determined but that he considered the possibility of recovering any of these monies to be remote.

Vote 24.—Prisons

Subhead D.—Buildings and Equipment

25. It was noted in the course of a local audit at the Prisons Central Stores Depot in November 1984 that 132 electrically operated steel doors which were custom engineered and which were purchased in 1982 at a cost of £395,000 for a proposed high security prison were still in store. It was also noted that construction of the prison has been deferred indefinitely. I have asked the Accounting Officer why the doors were purchased in 1982 before commencement of the building project, as one of the conditions on which the Department of Finance sanctioned their purchase was that the Department of Justice satisfy itself that it was necessary to purchase these doors at that time.

The Accounting Officer has informed me that the contract for the cell doors was placed because it was necessary to have that done at the time if the building of the prison was to proceed in the time scale then planned in 1982. This was necessary because these were highly specialised doors, their manufacture would take some time and it

was only by placing the order before commencement of the main building that the project could proceed as planned. The Accounting Officer stated that substantial site works had already been done and that the only sense in which these doors would be unsuitable for a "conventional" prison was that they were of a design and standard not considered to be necessary for such a prison. However there was no change in the assessment that they would be needed in the proposed prison despite changes that have been contemplated in the design of that project and they were being retained on that basis.

26. It was noted that five sites, purchased in the period 1978/83 by the Department of Justice at a total cost of £904,000 mainly for the purpose of providing facilities to accommodate offenders and, in one case, a training centre and 60 houses for prison officers, remained unutilised at 31 December 1984. Additional expenditure of £105,377 has been incurred in respect of works on three of these sites, mainly for demolition and fencing.

I enquired what use the Department is currently making of these sites and what plans it has to utilise them in the future.

The Accounting Officer has informed me that the site for the training centre and 60 houses which was purchased for £500,000 in August 1980 is not being used for official purposes at present but that it is used for recreation purposes both by prison officers and by pupils from a nearby school. It was still expected that this site could be used for a training centre which was one of the main reasons for its purchase. He stated that approximately half of a site purchased for £325,000 in March 1983 had been let to business interests and negotiations were in progress to let the remainder. This site was purchased as part of a longterm plan for the construction of a new prison and there was no change in that position.

A third site, purchased for £33,000 in April 1981, was being temporarily used as a staff car park but the longterm objective for the use of this site remained unaltered. A fourth site which cost £31,000 in December 1978 was not being used but it was still hoped to use it for its intended purpose and the fifth site, purchased for £15,000 in 1980, connects a prison with a site for planned new custodial accommodation and does not lend itself to temporary use but the reason for its purchase still remains valid.

27. In June 1980 the Department of Finance sanctioned expenditure of £3.8 million, the then estimated cost including fees, on a proposed building project to provide 60 three bedroom houses for married prison officers and a building to provide accommodation for 60 single officers. In September 1980 a contract in the sum of £3,661,440, to be completed by February 1983, was placed by the Office of Public Works (OPW) for the project. In May 1983 the total final cost was estimated at £6,161,000 of which £1,851,598 represented the estimated final cost of the single quarters. The estimated unit cost of each house was then £71,825 which included £12,730 for the heating system.

Expenditure to 31 December 1984 amounted to £6,151,695 and the estimated total final cost is now £6.6 million including fees. The houses were taken over by the Department in November 1984 and the single quarters in February 1985.

It was noted that a significant change had been made to the heating system specification after the contract had commenced resulting in an extra cost of approximately £376,000.

It was also noted that 11 of the houses and all the single quarters remained unoccupied by June 1985.

The weekly rent for the houses was set at £9.50 together with a weekly contribution of £5 towards the capital cost and maintenance of the heating system. The weekly rent allowance being paid to married prison officers was £20.86 at 31 December 1984.

I asked the Accounting Officer what had caused the delay in the completion of the project, why the cost had increased from the original estimate of £3.8 million in 1980 to an estimated final cost of £6.6 million, and for information regarding the costs of and authorisation for revisions and additional works, with particular regard to the extra capital costs of the heating system.

I also sought information regarding the basis on which the level of the accommodation provided and the rent set were determined, and I enquired what action was proposed in relation to the unoccupied accommodation.

In view of the increased cost of this project, the installation of a heating system at a cost of £12,730 per house, the exceptionally high cost, in excess of £71,000, for each of the houses provided and the fact that much of the accommodation is still unused I sought the observations of the Accounting Officer on the adequacy of the planning, monitoring and control of this project and I asked whether the sanction of the Department of Finance had been obtained for the final cost estimated at £6.6 million.

I have been informed by the Accounting Officer that the additional cost was mainly due to

- (i) price variations and increases in prime cost sums (£1,375,266) arising from the substantial rate of inflation during the period of the contract, including the updating of figures for labour and materials in accordance with the standard provision for price variations incorporated in the original contract,
- (ii) variations (£142,626) and extra requirements on the original specification (£535,590),
- (iii) increased preliminaries due to extensions of the contract period (£62,000) together with the resultant increase in professional fees which were, until recently, based on the total cost of a completed project.

He stated that virtually all of the variations (£142,626) were of a technical nature and were considered necessary by the design team. The largest item (£87,231) arose from the strengthening of substructures owing to the boggy site conditions.

He itemised the extra requirements (£535,590) requested after commencement of this contract most of which were either decided on following consultation between OPW and the Department of Justice or sought by the Department for security reasons; £376,300 of this arose from the decision to alter the design of the heat distribution system from piping laid in shallow "ribbon ducts" in the ground to the construction of underground concrete "walk-in" ducts. The decision to do so was taken by OPW, following visits outside the State by OPW professional personnel and the professional consultants, after which it was felt that there was an unacceptable risk that the original distribution system would give rise to serious problems. The change to "walk-in" ducts necessitated alterations to the substructures of both staff residence and houses, as well as trenching. The work was complicated by flooding and this, too, contributed to an extension of the contract period. It was understood from OPW that to change, at that stage, to a self contained heating system for each house would have been more expensive than modifying the system as originally designed.

He informed me that the site conditions, flooding and snow and the change in the heating system had also been the cause of delay in completion of the contract and that work on site was further prolonged due to deficiencies in work completed which were rectified at the contractor's expense.

In regard to the rent he stated that there was an established link between rents and rent allowances in the Garda Síochána and the prison service and that the figure of £9.50 was a negotiated half-way figure above the standard three bedroom figure of £8.64 but below the four bedroom figure of £10.34 and reflected the quality of these houses.

With reference to the level of accommodation provided, the Accounting Officer explained that in 1978/79 the staff of the prison averaged 250 officers and a substantial increase was envisaged. About 25 per cent, equally divided between married and single officers, occupied official accommodation. It was thought likely that additional staff of 200 would have been required for the new prison of which similar proportions would require official accommodation. It was therefore considered reasonable to provide 60 houses for married staff and a staff residence to accommodate 60 unmarried staff. However, the construction of a new prison had been postponed indefinitely and, while the staff numbers for the existing prison did increase to 340, only about 15 per cent were single officers but circumstances at any time could so change as to lead to a significant alteration in that ratio. As only six had applied for accommodation in the single quarters, possible alternative uses for the quarters were being considered. He has informed me that 50 of the houses are occupied at present, that 2 more were expected to be allocated very soon and that current trends suggested that all the houses would be needed. Had the new prison in Portlaoise been built by 1985, as was envisaged in 1978/79, there was no reason to doubt that the official accommodation provided would now be fully needed.

He considered that additional monitoring and control by a Cost Control/Supervisory Committee could have had no substantial impact on the cost increases on this project as practically all were accounted for either by the standard price variation provisions of the contract itself to take account of increases in the cost of labour and materials, or by a need which emerged to change substantially the design for the ducting of the heating.

The Accounting Officer was of the opinion that the cost of the houses, excluding general site works, was not very high, being less than the cost of a Garda house. In both cases the costs would be higher than a typical three bedroom house produced by a speculative builder, but the standards of workmanship and materials were also higher and OPW had advised that the higher standards paid off in terms of subsequent maintenance. He stated that in this case the costs of the site preparation were very significant due to the nature of the soil which turned out to be much more difficult than preliminary tests had suggested but that all efforts to find a suitable site elsewhere had failed. He pointed out that it was no longer the policy to build houses for prison officers.

He also stated that, while the sanction of the Department of Finance was sought on 8 March 1984 for expenditure of £6,250,000 i.e. an increase of £89,000 over the £6,161,000 already sanctioned, this had not yet been received and it was understood that sanction would not be given until a request for discussions, made by the Department of Finance to OPW, had been met. While details of a further increase of £350,000 had not been officially received from OPW, the Department of Finance had been informed that such an increase was anticipated, but sanction had not yet been sought.

Vote 25.—Courts

Subhead D.—Appropriations in Aid

28. Reference was made in paragraph 40 of the 1983 Report to irregularities in accounting for fines collected by the Garda Síochána on foot of warrants issued by the Courts. Following the discovery of these irregularities an internal reorganisation had been carried out with a view to improving control in this area. Collection of fines is usually effected through Garda Stations but, in Dublin and Cork, Warrant Offices have been set up for this purpose.

It was noted that further irregularities perpetrated by a member of the Garda Síochána in the period October 1982 to September 1984 and involving a total of £14,500, approximately, came to light in the course of inspections carried out by departmental officers at the Cork Warrant Office between May 1984 and August 1984 and that the amount misappropriated was repaid in September 1984. These inspections also revealed deficiencies in the system of internal control. As it was noted that no such departmental inspections had taken place since 1976 and that, furthermore, no instructions or

regulations were issued for the operation or supervision of this Office since it was set up in 1970, although revised regulations were issued to the Dublin Warrant Office in 1975, I sought the observations of the Accounting Officer.

He informed me that it had not been possible to visit Garda Stations (including the Warrant Offices) on a regular basis in the period 1976-1980 as only two Departmental Inspectors were available to inspect a total of 750 locations. As a result of increased staffing and reallocation of duties, an improved system for more regular inspection of the larger centres was put into operation in 1983, allowing for all major centres to be inspected at least once in every two years.

He stated that the major responsibility for the supervision of this Warrant Office rested with the various supervisory officers of the Garda Síochána. While the relevant Garda instructions from the Commissioner provide for the recording of inspections by such officers, he had been informed by the Commissioner that there were no records of inspections having been carried out at the Cork Office by Divisional Officers, District Officers or Inspectors since it was set up in 1970, but that occasional unrecorded checks had been carried out. The Garda authorities had no doubt that the irregularities would, in any event, have been discovered by a Garda examination of all warrants and records at this Office which had commenced in January 1984.

He also stated that the Commissioner was not in a position to put forward reasons why written instructions were not issued when this Warrant Office was set up in 1970 but that the Code of Regulations which applies in the Dublin Metropolitan Area would now be amended and implemented at this Office. Other steps had been taken by local management to improve controls and, in addition, a general review of accounting procedures relating to warrants was in progress.

The Accounting Officer stated that 13 further cases of irregularities involving members of the Garda Síochána came to light in 1984 involving a total of £5,200 approximately.

29. In paragraph 39 of my previous Report I referred to the delay by the Courts in issuing warrants for unpaid fines. It appears that there have been delays also on the part of the Gardaí in the execution of warrants which have been issued by the Courts. It was noted that in April 1984 the backlog of unexecuted warrants at the Cork Warrant Office was 16,905 with an estimated value of £500,000.

The Accounting Officer has informed me that the Commissioner had since reported that the number of unexecuted warrants at this office in mid 1985 was 10,360, a reduction of 4,500 since June 1984. However, the local District Court Office had not issued any warrants to the Gardaí in respect of traffic offences for over a year and the backlog of warrants at the District Court Office was greater than that at the Warrant Office. The Accounting Officer stated that this situation was related to staffing problems for which no immediate solution was in sight.

Vote 28.—Environment

Motor Vehicle Duties

30. A test examination of revenue from motor vehicle duties, etc., was carried out with satisfactory results. The gross proceeds for 1984 and 1983 were:

	1984 £	1983 £
Motor tax and Driving licence fees, etc.	104,315,135	89,340,875
State-owned vehicles	676,874	455,857
Fines collected by the Department of Justice	5,186,877	4,016,058
Public Service Vehicle Fees	115,966	110,841
	<hr/> £110,294,852	<hr/> £93,923,631

£110,827,395 was paid into the Exchequer during the year leaving a balance of £1,020,950 compared with £1,553,493 at the end of the previous year. Driving test fees are appropriated in aid of the Vote (subhead V).

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

Vote 29.—Office of the Minister for Education

Subhead D.1.—Publications in Irish

31. In 1971 a publisher proposing to publish an Encyclopaedia in Irish for children in the ten to fifteen age group sought direct financial aid towards the cost of the proposed publication from the Department of Education and also sought a guarantee that the Department would purchase a specified number of sets of the Encyclopaedia for use in primary schools. The total State aid sought for the 16 Volume Encyclopaedia, to be published at the rate of two volumes per year in the period 1974–1982, was estimated in 1971 at £382,962 including the cost of 6,000 sets for use in schools.

In August 1972 the Department of Finance sanctioned the proposal in principle. A series of meetings between the publisher and the Department took place in the period 1971 to 1974 but no contract was entered into. By 1974, after several cost revisions, it was estimated that the project would cost the Department £573,840 but in January 1975 the publisher was informed that no funds were available towards the cost and that no further commitments should be made by him. In December 1975, the publisher, dissatisfied with the Department's refusal to proceed with the project, took legal proceedings for the recovery of the expenses incurred by him. Under a High Court judgement given in October 1982 the Department was required to pay £57,600 to the publisher in

settlement of his claim. This was paid in 1982 and further sums totalling £57,360 were paid in 1983 and 1984 in respect of legal costs, etc.

Subhead D.3.—Transport Services

32. From the inception of the school transport service in 1967 Córas Iompair Éireann (CIE) has, under a formal agreement, acted as agent for the Minister for Education in providing the service at both primary and post-primary level. On 1 January 1975 a revised agreement was concluded governing the basis on which payment would be made for providing, supervising and administering the service. This agreement provides, inter alia, for the submission to the Department of an audited annual account showing the cost of the service and for the payment to CIE of overhead costs calculated at 13 per cent of expenditure on specific direct costs. Any change in the agreed arrangements requires twelve months notice by either party. The 1983 account disclosed that CIE's direct expenditure on the service was £24.4 million and overheads were accordingly calculated at £3.2 million. The direct expenditure included £6.9 million running costs of the bus fleet and £12.1 million paid to private bus operators. As it seemed to me that a substantial part of these amounts would be represented by fuel costs and as fuel costs had apparently increased in the period 1 January 1975 to 31 December 1984 at a considerably greater rate than other direct costs I asked whether the continued payment of overheads at the rate of 13 per cent in respect of the fuel cost element was justified.

33. Prior to 1975 the school bus fleet was owned by CIE. At that time it was decided that ownership would be transferred to the Department for an agreed sum and that, thereafter, fleet renewal costs would be met from the Vote. It was noted that the Department does not maintain an inventory of the school bus fleet and I asked whether any record of the vehicles now constituting the Department's fleet is available.

Vote 30.—Primary Education

Subhead D.—Superannuation, etc., of Teachers

Vote 31.—Post-Primary Education

Subhead F.1.—Superannuation of Secondary Teachers

34. The superannuation schemes of both national and secondary teachers are provided for under the Teachers Superannuation Act, 1928 and statutory orders made under the provisions of that Act by the Minister for Education with the consent of the Minister for the Public Service.

It has been noted that a number of revised provisions regarding the superannuation of national and secondary teachers have been

implemented by the Department of Education with effect from 1968 without the necessary statutory orders having been made. These include the introduction of a Spouses' and Childrens' Scheme, relaxation of certain conditions of the schemes with consequential improvements in benefits, admission of Community School teachers to the Secondary Teachers Scheme, charging of secondary teachers' superannuation payments to the Vote for Post-Primary Education rather than the Secondary Teachers Pension Fund with effect from January 1984 and the winding up of that Fund.

I have asked the Department of Education on a number of occasions over the past six years to take steps to comply with the legislative requirements regarding the amendment of these schemes. Because of the continuing failure to do so I am bringing the matter to the attention of Dáil Éireann.

Vote 30.—Primary Education

Subhead E.—Building, Equipment and Furnishing of National Schools

35. The grants provided under this subhead are paid to the Boards of Management of National Schools, the grant normally being two-thirds of the cost of approved works, but greater if the circumstances of the school locality are such that one-third of the cost cannot be met by local contribution. The Office of Public Works (OPW) acts as the Department's agent in all technical matters relating to the construction and improvement of national schools. Schools of eight classrooms or more are usually designed by architects commissioned by the Boards of Management, subject to the plans being approved by OPW and the Department of Education. The placing of contracts is authorised by the Department of Education and arranged by OPW following its examination of tenders. The grants are paid to the Boards of Management in the first instance by OPW on the basis of architects' certificates and are subsequently recovered from the Department of Education.

In late 1982 and early 1983 serious structural defects were discovered in a twenty-four classroom national school built in stages in the period 1970 to 1974. Consultants engaged by the Board of Management estimated the cost of the remedial works at £718,160. Following consultation between the Department, the Board of Management, its advisors and OPW, a revised cost plan amounting to £375,000 inclusive of professional fees was approved and a grant of nine-tenths of the approved cost was agreed by the Department. A contract for the remedial works was placed in June 1984 in the sum of £309,650 but has not yet, I understand, been completed. I inquired why such extensive remedial works became necessary within such a relatively short time of this school having been built. I also inquired as to the actual cost of the remedial works

⑦ and whether any action for recovery was proposed since the need for the remedial works had apparently arisen from serious structural defects in the original construction.

Vote 31.—Post-Primary Education

Subhead G.—Secondary, Vocational, Comprehensive and Community Schools, Regional and other Technical and Specialist Colleges and Specialist Teacher Training Colleges – Building Grants and Capital Costs

36. The full capital cost of community colleges is met from this subhead.

It was noted that in November 1978 a contract for the construction of a community college in the sum of £848,555 was entered into by a Vocational Education Committee. The consultants engaged to design and supervise the project were appointed by the Committee. In order to ensure that the final account, excluding price variation clause increases, would not exceed the Department's cost limit, the Committee was required to comply with cost control procedures specified by the Department's Building Unit. These procedures provide for adherence to the Building Unit's standard cost-control plan which requires, inter alia, that the Department be immediately notified of significant variations together with proposals as to how any additional expenditure could be met from savings elsewhere in the contract. The Department must also be given a detailed explanation of any other claims which might have a bearing on the final account. In January 1984, when the final account amounting to £1,259,809 was submitted, the Department expressed its concern to the Committee at the serious lack of regard on its part and on the part of its consultants for cost control procedures in that a twenty-one week extension of time granted to the contractor led to extra costs of £40,000 under the price variation clause, an amount of £61,200 claimed by the contractor for extension of preliminaries was allowed by the consultants, unapproved extras of £70,000 were incurred and excess costs of loose furniture, equipment and fitted furniture which amounted to £74,267 had not been sanctioned by the Department. The Department considered that if there had been adequate pre-planning and effective post-contract cost control in accordance with established procedures substantial savings could have been achieved on this project but it was left in the position where it had no option but to accept the final account as submitted.

④ I inquired as to the circumstances in which these cost increases totalling £245,467 arose and what action the Department had taken which would ensure that cost-control procedures are adhered to in the future.

37. Up to 1976 all community schools built by the Department of Education were provided with physical education halls. In 1979 it was decided that thirteen schools contracted for since 1976

without such facilities should be provided with them. A team of consultants was engaged to make recommendations regarding the placing of the contracts for such halls at four schools in the Dublin area and to supervise construction work. The halls were designed by the architectural staff of the Department's Building Unit. All four contracts were placed in 1981 with one contractor in sums of £198,171, £189,717, £207,516 and £189,863, respectively, these being the lowest tenders received. When entering into the contracts the contractor indicated that provision by him of a performance bond would prove a lengthy process and he proposed, as an alternative, that, when making progress payments for work carried out, the Department should retain eleven per cent of the value of architects' certificates instead of the normal five per cent. On the basis of an informal guideline given by the Department of Finance in 1980 that performance bonds were unnecessary for contracts in the region of £200,000 the Department of Education accepted the contractor's proposal. By March 1983 sums amounting to £260,237, £255,217, £281,656 and £231,255 had been paid in respect of the four contracts. In April 1983, when the buildings were virtually completed, the contractor was put into receivership. In December 1983 the roofs of two of the halls suffered severe storm damage, due apparently to faulty construction, and emergency repairs were carried out by the Department. On inspection, the roofs of the other two halls were found to have similar defects. The receiver was requested to have remedial works carried out on all four and to complete all other outstanding work but, as he failed to do so and as the contractor went into liquidation in May 1984, other contractors were engaged by the Department to carry out this work at a cost of approximately £119,000. Consultants' fees have been paid in respect of the original contract and have been claimed in respect of the remedial works.

I inquired why the Department of Finance guideline regarding the provision of bonds for contracts up to £200,000 was applied to four separate contracts totalling £785,000 awarded simultaneously to one contractor.

I also sought information regarding the final cost of the halls and I asked what recourse was available to the Department to recover the cost of the remedial works and any additional costs incurred on the completion of the original contracts.

Vote 37—Roinn na Gaeltachta

Subhead E—Scéimeanna Feabhsúcháin sa Ghaeltacht

38. Special interest free loans were paid from this subhead to Gaeltacht co-operatives to enable them to continue in operation. The total loans issued between 1 January 1977 and 31 December 1984 amounted to £454,500. I noted that, with the sanction of the Department of Finance, loans of £45,000 and £30,000 made to two of the co-operatives between 1979 and 1982 were written off as irrecoverable in 1984.

I inquired regarding the conditions under which loans are issued and the security provided by the borrowers. I also sought information regarding the repayment conditions attaching to the loans and I inquired as to the circumstances in which the two loans were written off.

The Accounting Officer told me that it was decided to issue loans instead of grants in an effort to encourage the co-operatives to organise their activities more efficiently and in the hope that they would be able to repay the loans or part thereof and that, had the aid been in the form of grants, there would have been no question of repayment. He also stated that the manager and each committee member of the co-operatives had guaranteed the repayment of the loans as required by the Department following consultation with the co-operatives. In relation to the write off of the loans of £45,000 and £30,000 the Accounting Officer stated that an interdepartmental committee which had examined the problems of the co-operatives in detail in 1983 had recommended the writing off of the loans as part of a rescue package. The Department was satisfied that the two co-operatives would not be in a position to repay them and accordingly had written them off with the sanction of the Department of Finance. The Accounting Officer explained that the Department was not hopeful that the remainder of the loans would be repaid and had therefore asked the Department of Finance in April 1985 for sanction to convert all the loans to grants.

Vote 38.—Agriculture

Subhead C.2.—Bovine Tuberculosis Eradication

Subhead C.3.—Brucellosis Eradication

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

	1984	Total to 31 December, 1984
	£	£
Compensation for Reactors	6,706,863	105,483,470
Fees to Veterinary Surgeons	7,111,903	71,543,285
Other (Travelling and Subsistence, Vaccines, etc.)	3,129,546	26,617,077
	£16,948,312	£203,643,832

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

	1984	Total to 31 December, 1984
	£	£
Compensation for Reactors	1,483,845	66,469,534
Fees to Veterinary Surgeons	1,212,073	18,085,678
Other (Travelling and Subsistence, Vaccines, etc.)	1,911,289	17,213,220
	£4,607,207	£101,768,432

Further expenditure totalling £6,035,320 to 31 December 1984 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 1984 was, therefore, £311 million. Receipts by the Department of Agriculture up to 31 December 1984 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	20,682,089
EEC contribution to cost of Schemes	12,186,171
	£84,701,244

The net cost up to 31 December 1984 was, therefore, £227 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.

40. It was noted that when a contract to the value of £786,000 plus VAT at 23 per cent was placed in November 1983 for the supply of 120,000 blood sampling kits for use in the Brucellosis Eradication Scheme, a total of approximately 140,000 kits, which represented one year's supply at the 1983 level of issues, was already in stock. It was also noted that at 31 December 1984, the number of kits remaining in stock had risen to 235,000, representing several years' supply at the reduced level of issues from 1 January 1984. Sampling kits, which are supplied free to veterinary practitioners, each contain fifty blood sampling tubes and their usage in the operation of the scheme can be gauged from the number of blood samples returned for testing. An investigation carried out by the Department into the level of wastage of sampling tubes in the period May 1981 to 31 December 1983 showed that there was a shortfall of approximately 39 per cent between the number issued to veterinary practitioners and the number returned by them.

I sought information from the Accounting Officer as to why the contract was placed in November 1983 when there was at least one year's supply on hands and whether the subsequent reduction in the rate of issues could have been foreseen. I also inquired regarding the very high level of wastage and the steps being taken to reduce it.

The Accounting Officer has informed me that it was considered prudent to have a year's supply on hands at all times as this reserve

level was needed to ensure that the Brucellosis Eradication Scheme would not be interrupted by supply difficulties. Experience had shown that there could be as much as six months delay between the time a contract for fresh supplies was first considered and the actual delivery of supplies. Furthermore, the normal supplier had now gone out of business and the consequences could have been serious if adequate reserve stocks had not been acquired. He stated that the large build-up of reserve stocks could not have been anticipated when the November 1983 contract was placed. It arose because the overall financial provision for disease eradication in 1984 was such that it was not possible to have national rounds of testing and, in consequence, the volume of testing under the brucellosis scheme, where very satisfactory progress had been achieved, was curtailed to allow more of the financial resources available to be applied to TB testing.

The Accounting Officer also said that wastage of sampling equipment had been a matter of concern to the Department and had already been taken up with the Irish Veterinary Union which represents veterinary practitioners and that new arrangements were being made with a view to reducing the wastage. The need for economy in their use was also brought to the notice of all testing personnel.

Subhead D.2.—Scheme of Assistance for the Expansion of the Cattle Breeding Herd

41. This scheme was introduced in 1982 with the objective of expanding the cattle breeding herd by providing grants for additional calved heifers kept by herdowners above their normal cow herd replacements. A grant of £70 is paid for each additional first calved heifer (subject to a maximum of forty grants per herdowner) verified on inspection as being present in the herd and additional to the applicant's basic herd number at 30 June of the year prior to the year for which a claim is made. The total paid from the Vote in respect of the scheme up to 31 December 1984 was £17,881,430 representing grants for over 255,000 animals.

In the course of audit of the 1983 scheme a comparison by my staff of the details shown on thirty herd applications under this scheme with the details shown on the disease eradication test reports for the same herds revealed that grants were paid to five herdowners in respect of animals which, on the basis of their description in the test reports, should not have qualified for grants.

I asked the Accounting Officer for his observations on these cases and whether such comparisons were carried out by his Department. He has informed me that departmental officers, experienced in determining the ages and status of cattle, carry out a physical inspection of every animal presented by applicants under this scheme and the introduction of a further comprehensive system of time-consuming comparisons with disease eradication test reports could not be justified. The test reports were examined only in exceptional cases e.g., where suspicions were aroused.

Furthermore, because test reports were compiled for different purposes and mainly by private veterinary practitioners, they frequently lack the level of detailed accuracy and precision required for payment purposes under the various headage schemes such as this. An initial examination of test reports in the cases noted did not suggest strong grounds for seeking refunds in these five cases but the matter was being further investigated.

I also asked the Accounting Officer for information on the extent to which the national breeding herd increased as a result of the payment of 255,000 grants under this scheme. He told me that, according to the Central Statistics Office, the national breeding herd increased by 88,000 cows (i.e. from 1.982 million to 2.070 million) between June 1981 and June 1984, the base period covered by the scheme. I have further inquired whether, at the outset of the scheme, the Department had made projections of the proportion of the total number of grants which would be reflected in the increase in the cattle breeding herd and, if so, whether the figure of 88,000 shown in the statistics is in line with those projections. (10)

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

42. I referred in previous Reports to the Government's approval on 26 March 1982 of the proposals by the Minister for Agriculture for the winding-up of the Pigs and Bacon Commission, a statutory body set up under the Pigs and Bacon Acts, 1935 to 1961, and to payments totalling £5,840,769 towards the accumulated deficit of the Commission as at 4 April 1982.

With a view to the setting up of a limited company to succeed the Commission and engage in the centralised marketing of pigmeat, the Commission continued to trade from 4 April 1982 to 31 July 1983 on the basis that the results of such trading would be taken over by the proposed company. No losses were incurred in this period.

The new company — Pigs and Bacon Commission Ltd. — commenced business on 1 August 1983 and continued to trade until 31 December 1984 at which stage a provisional statement of affairs indicated that it was insolvent. Included among its debts is an amount of £400,000, approximately, excluding interest, owed by it to the statutory Commission, mainly in respect of assets of the Commission taken over by the company on its establishment. Because this debt is not now likely to be realised by the statutory Commission, the balance of its deficit not yet cleared by the State has grown to some £640,000 at 31 December 1984. No payments have been made from the Vote in the year under review in respect of this deficit.

A sum of £67,533 has, however, been charged to subhead G.2 of the Vote in respect of salary and superannuation payments made in respect of four former employees of the Commission in accordance with the Government decision of March 1982.

Subhead M.4.—Market Intervention—Incidental Expenses
Subhead N.—Appropriations in Aid

43. The charge to subhead M.4 is made up as follows:—

	£
Handling, freezing and storage, etc.	31,374,901
Transport	579,443
Deboning allowances	2,206,609
Financial charges	31,540,705
	£65,701,658

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.	20,941,082
Transport	(934,199)
Deboning allowances	5,519,530
Financial charges	27,928,996
	£53,455,409

While the charge to subhead M.4 consists of actual payments made at the rates negotiated by the Department, the EEC contributions towards the costs incurred are made at standard rates determined by the Commission for all Member States. At 31 December 1984 the total expenditure met by the Department exceeded the amount received from the EEC by £55,280,526. The corresponding figure at 31 December 1983 was £43,034,277.

44. The Department claimed some £11 million from the EEC for transport charges in respect of beef stored abroad in the years 1974–1977. The Commission, however, disallowed a total of £112,527 relating to the transport of quantities of beef in excess of the limits authorised by EEC regulations for storage abroad. This resulted in a shortfall in Appropriations in Aid of that amount which has been written off with the sanction of the Department of Finance and noted in the Appropriation Account.

45. The charge to the subhead includes an amount of £1,386,510 being the cost incurred in 1984 in respect of two ships chartered for a period of one year for the storage of intervention butter. The need to charter these vessels arose early in 1984 when all available storage space in Ireland had been taken up and the EEC Commission had fixed the amount of butter which could be stored abroad at 20,000 tonnes. The Accounting Officer has informed me that while the final accounts for the chartering of the vessels have not yet been settled, it is estimated that the total cost of the charters will be £2,077,000 and that the total amount recoverable from the EEC is £727,000 (the standard amount allowable). He stated that storage and handling rates vary from store to store, even within Member States, but that if it had been possible to store the butter abroad instead of on board ship here, the saving to the Exchequer would have been about £1.25 million and

that if Irish land stores had been available, the saving would have been about £1.1 million.

Subhead M.5.—Market Intervention—Losses by Deficiency, Accident, etc.

46. Under the Common Agricultural Policy of the EEC, subsidies, known as export refunds, may be paid on the export of agricultural produce to countries outside the Community. In the Member States expenditure on the Common Agricultural Policy, including export refunds, is disbursed through Intervention Agencies set up under EEC Regulations. In Ireland the Minister for Agriculture acts as the Intervention Agency. It is a principle of EEC financing of the Common Agricultural Policy that the authorities in the Member States are required to make good to the EEC amounts incorrectly paid by their Intervention Agencies, irrespective of whether they can in turn recover those amounts from the beneficiaries.

The price at which the Intervention Agency resells beef which it has purchased under EEC regulations is fixed by reference to whether the particular cuts are eligible or ineligible for export refunds, the price for ineligible cuts being lower by approximately the amount of the export refund. In 1980 and 1981 three Irish companies and four French companies purchased 1,044 tonnes of intervention beef cuts for export to countries outside the Community. The beef as packed at the time of purchase was ineligible for export refunds and the price paid was, therefore, the lower one. In such circumstances EEC Regulations require that the beef be exported in the same state as that in which it was removed from intervention stock and, in order to guarantee compliance with the Regulations, purchasers must provide securities in the form of bank guarantees which must be forfeited to the Intervention Agency in the event of default. The guarantees provided in this case totalled £825,615. Prior to export, approximately 973 tonnes of this beef was broken down by the companies into individual pieces and separately rewrapped. Since wrapped boneless cuts are normally eligible for export refunds the exporters claimed from and were paid by the Intervention Agency such refunds thus reducing the net price of the beef to the exporters to £59 per tonne in some cases, ranging up to £264 per tonne in others. After making payment, the Intervention Agency consulted the Chief State Solicitor, but not the EEC authorities, and in January 1981, the Chief State Solicitor advised that the action of the companies did not constitute a change in the state of the beef purchased. On the basis of this advice, the securities were returned to the companies. When, however, the case was reported to the EEC Commission in April 1982 the Commission ruled that the securities relating to the 973 tonnes (£778,949) should have been forfeited. The Intervention Agency, having unsuccessfully attempted to recover the amount of the securities from the three Irish companies, offset these amounts against other EEC moneys due to them. No such action could be

taken in the case of the French companies. The three Irish companies successfully contested the legality of this method of recovering the amounts in question as a result of which the Minister was obliged to refund to them out of the Vote a total of ~~£620,000~~ £620,000 (620,379) including interest of £82,681. The amount of the securities released to the four French companies, £241,251 will be deducted by the EEC from moneys payable to the Irish Intervention Agency and will also have to be made good from voted moneys bringing the total cost to the Exchequer to £861,630.

I asked the Accounting Officer why the Commission's ruling was not obtained before the securities were returned to the companies, what action was now proposed to recover the amounts involved from both the Irish and French companies and what steps have been taken to prevent a recurrence of this type of operation.

The Accounting Officer has informed me that the issue turned on the interpretation of the words "in the same state as that in which they were when removed from intervention stock" in EEC Regulation 1687/76. In the Department's view only some physical change in the beef itself and not a change in packaging could reasonably be regarded as a change in its state. This view, according to the Accounting Officer, was reinforced by the Regulation itself which distinguished between products to be exported "in the same state" and "after processing" and was also strengthened by the opinion of the Chief State Solicitor's Office on the specific question of interpretation. In the circumstances there was no apparent necessity to obtain further interpretation from the Commission. The Accounting Officer stated that the court judgements against the Minister related solely to his offsetting the amounts against other EEC moneys in the particular circumstances and not to any right he may have to recover the amounts involved. Following those judgements the Department consulted the Attorney General's Office as to how it should now proceed. That Office had sought the advice of Senior Counsel and the outcome was awaited. The Accounting Officer also stated that in May 1982 a specific instruction was issued to departmental officers at meat factories that they should not permit any re-wrapping or re-packaging of beef purchased out of intervention without clearance authorisation from the Department. Such authorisation would not, of course, be given if there was a risk that a situation similar to the one in question might arise. Furthermore, in 1982 a special procedure was set up within the Department to ensure that any attempt by exporters to repeat the 1981 operation would be detected before the export refund had been paid or the security released. He assured me that there had, in fact, been no repetition of the operation.

47. The classification of agricultural produce for the purpose of determining eligibility for export refunds is carried out by the Revenue Commissioners supported, if necessary, by scientific analysis of the content of the particular products carried out by the State Chemist.

The charge to this subhead includes a sum of £816,766 refunded to the EEC in 1984 which, together with a sum of £146,504 refunded in 1983, represents export refunds paid to an Irish exporter of milk products in 1977, 1978 and 1979 but subsequently disallowed by the EEC Commission. The export refunds were paid on a product which, following analysis in 1977, was classified as milk powder and therefore eligible for export refunds under EEC Regulations but in 1979 the product was reclassified as whey powder, a product which did not qualify for export refunds.

I asked the Accounting Officer for information as to how the product was incorrectly classified originally and the circumstances leading to the change in classification. I also asked what steps were being taken to recover the incorrect payments from the exporter.

The Accounting Officer has informed me that in May 1977 samples of a product manufactured by the company were submitted for analysis to the State Chemist who agreed with the company that the product should be classified as a type of milk powder. During the following two years samples of the product were analysed from time to time but there was no change in the classification. However, following a request by the German customs authorities in April 1979 regarding exports of milk powder to Spain by the company and subsequent imports into the Community of whey powder from Spain, the classification was re-examined. Samples taken from consignments exported in June, July and August 1979 were analysed by the State Chemist who stated that the product should in fact be classified as a whey product. The product was then reclassified by the Revenue Commissioners and the claim for export refunds on these consignments was rejected. The Departmental file indicates that following this rejection the company ceased to export this product.

The Accounting Officer also informed me that in September 1980 the company instituted legal proceedings against the Minister for payment of the refunds withheld following reclassification, (£902,531) and that in January 1981 the Minister made a counterclaim for recovery of the amount already paid (£963,270) in respect of the earlier consignments but that the case had not yet been heard.

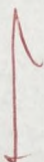
48. As the Intervention Agency, the Minister for Agriculture is also responsible for the custody of intervention stocks and for reimbursing the EEC in respect of stock losses. The charge to this subhead includes £1,526,663 paid to the EEC in respect of the loss of some 814 tonnes of intervention beef in a fire which occurred at a cold store in August 1981 and £50,000 in respect of the loss of 40 tonnes of intervention beef in a fire at another cold store in August 1980. Following the general rule that no insurance should be effected against the risk of any loss which, if it arose, would fall wholly and directly on public funds, the stocks lost in these fires had not been covered by insurance. As a result of these losses, and in the light of a consultant's report which recommended, inter alia, that

the Department examine the feasibility and establish the cost of insuring intervention beef stocks against major losses, the sanction of the Department of Finance was obtained in 1982 to insure intervention stocks of beef and cereals against damage by fire, etc. Sanction to insure against "all risks" was obtained in 1984.

As no further action can be taken to recover these losses, they have, as noted in the Appropriation Account, been written off in 1984. As also noted in the Appropriation Account, a sum of £218,529 has been written off in respect of stock losses in the period 1974-1977. This comprises stock discrepancies £123,108, misappropriation by a foreign store £76,061, and condemned beef £31,283; offset by £11,923 recovered by way of compensation from stores.

Vote 39.—Labour

Subhead T.—Grant-in-Aid Fund for Training and Employment of Young Persons—including Youth Employment Agency and related expenditure (Grant-in-Aid)



49. The amount provided under this subhead is paid into a Grant-in-Aid Fund which meets expenditure incurred on a number of employment schemes administered by the Department of Labour and other departments and also provides a grant to the Youth Employment Agency. The Youth Employment Agency reallocates a portion of its grant towards the cost of some of the departmental schemes. The account of the Grant-in-Aid Fund is appended to the Appropriation Account. One of the schemes now administered by the Department of Labour, the Grant Scheme for Youth Employment (now known as TEAMWORK) was introduced in May 1977; up to 1983 this scheme was administered by the Department of Education. Under the scheme grants are payable to organisers of projects involving desirable community works which have a high labour content and result in the direct employment of young persons.

Three types of grant are provided for:—

- (1) grants for labour up to a maximum of £60 per week (£70 since January 1985) in respect of each employee under 25 years and up to a maximum of £90 per week in respect of each supervisor;
- (2) grants for materials up to 15 per cent of the total grant paid for labour;
- (3) craft grants payable at negotiated rates where it is necessary to employ persons with specialised skills.

The scheme provides that, prior to the commencement of each project, officers of the Department examine the proposals and agree with the organisers on the duration of the project and on the number

of employees and supervisors to be recruited, following which departmental sanction for the project is given and a total grant approved. During the course of the project payments on account of the approved grant are made. The scheme also provides that weekly returns must be submitted by the organisers showing the number of employees recruited and the gross wages paid to each of them.

Inspections by local officers of the National Manpower Service during the course of a project may also be carried out and, on completion of the project, grants must be accounted for by submission of an audited statement of expenditure.

Expenditure on the scheme in 1984 amounted to £6,041,516 in respect of 370 projects involving 4,300 employees and comprised £5,541,516 met directly from the Grant-in-Aid Fund and £500,000 by the Youth Employment Agency.

In the course of a limited test examination by my officers of projects grant-aided under the scheme it was noted that weekly returns for some projects disclosed that the grants paid for labour exceeded gross wages. In some cases the number of workers for which grants were paid was greater than the number employed and in other cases the maximum weekly labour grant of £60 per worker was paid to the organisers even though the wages paid to individual workers were less than this. In one instance the grant paid for labour was £28,080, but the maximum total grant payable on the basis of the number of workers employed according to the weekly returns appeared to be £22,140. It appears that no action was being taken by the Department to establish in the case of all projects the correct level of grants, to adjust the grant instalments on the basis of the weekly returns or seek refunds of any amounts overpaid. Furthermore, organisers did not in many cases furnish the required audited statements following the completion of projects and in some cases where statements were furnished they were not reconciled with the total payments made during the course of the project.

I have sought the observations of the Accounting Officer and I have asked what action was proposed to ensure that grants are paid in accordance with the terms of the scheme. I also asked whether a refund had been sought in the case to which I drew attention and whether steps had been taken to establish if overpayments had occurred on any other projects.

(12)

Subhead V.—Enterprise Allowance Scheme

50. The Enterprise Allowance Scheme was introduced in December 1983 with the object of encouraging unemployed persons receiving unemployment benefit or assistance to establish a business and to provide them with a weekly income during its first year of operation. Those eligible to participate in the scheme are persons who immediately preceding entry to the scheme were

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- (a) in receipt of unemployment benefit or assistance for at least thirteen consecutive weeks; or

- (b) attending a training course prior to or following a period of unemployment, the two periods together making up at least thirteen consecutive weeks; or
- (c) in receipt of disability benefit prior to or following a period of unemployment, the two periods together making up at least thirteen consecutive weeks; or
- (d) in receipt of Disabled persons Rehabilitation Allowance while attending a training course approved by the National Rehabilitation Board for thirteen consecutive weeks.

Weekly allowances at the rate of £50 for married persons and £30 for single persons are payable to participants for up to a maximum of 52 weeks. Under the conditions of the scheme participants may be paid a lump sum in lieu of weekly payments or a combination of lump sum and weekly payments up to a limit of £2,600 for married persons and £1,560 for single persons. Persons who are entitled to pay-related benefit under the Social Welfare Acts may also receive by way of lump sum any balance of pay-related benefit to which they would have been entitled for the period of participation in the scheme.

The scheme provides that applications to participate be made through the local offices of the National Manpower Service (NMS) whose function is to evaluate the business which each applicant proposes to set up and to forward details of applicants recommended for participation in the scheme to the Department for final approval and payment of allowances.

The scheme also provides that the local officers of the NMS carry out inspections of the undertakings during the course of the year for which they are being grant-aided.

Total payments under the scheme in 1984 amounted to £5,862,389 of which £4,856,349 was met from subhead V, in respect of participants over 25 years of age, £391,040 was met from the Grant-in-Aid Fund for Training and Employment of Young Persons in respect of participants under 25 and £615,000 was paid by the Youth Employment Agency also in respect of participants under 25.

Payment of weekly allowances is made by means of an automated system. A test examination of this system carried out by my officers revealed that the departmental procedures for making payments did not include adequate controls to prevent fictitious records being set up, to prevent errors and irregularities or to detect any that might occur. It appeared that such errors had occurred; for instance a participant approved for an initial lump sum payment of £500 and for weekly payments of £50 thereafter was in fact paid £500 each week for 7 consecutive weeks from 4 March 1985 before the error was detected. The automated system had also been used for the payment of lump sums throughout 1984 and up to and including the week ending 4 March 1985 but it was then decided that, insofar as the control weaknesses applied to the payment of

lump sums, they should be eliminated by transferring this work to the Department's main computerised accounting system.

I sought the observations of the Accounting Officer on the inadequacy of control in the operation of this scheme and I asked why corrective action was delayed until March 1985 and why, when taken, it was limited to control over the payment of lump sums. I asked what measures are now proposed to prevent errors or irregularities in the payment of weekly allowances and to detect any that might occur. I also asked whether in the light of the overpayments which had occurred any action was taken to establish whether there had been any others.

As it was further noted in the course of audit at one of the Dublin offices of the NMS that there was no documentary evidence that the inspections provided for under the scheme were carried out in order to establish whether participants were complying with the prescribed conditions, I sought information also as to the extent of departmental inspections carried out in the Dublin region during 1984. (13)

Vote 40.—Industry, Trade, Commerce and Tourism

Subhead N.I.—Shipbuilding Subsidy

51. As stated in paragraph 10, the contract for the construction of the Irish Spruce was placed with Verolme Cork Dockyard Ltd. in 1980 by Government decision. In accordance with the same decision an order was placed with the company for the construction of an offshore patrol vessel for the Department of Defence. When it appeared that the company might have difficulty in delivering the vessels the Government decided in May 1983 that, as stated in paragraph 77 of my previous Report, the company should be provided with such monies as were shown to the Departments of Industry, Trade, Commerce and Tourism and Finance to be necessary to secure their delivery.

Arising out of this decision it was agreed that the company should be given delivery incentives to enable it to pay agreed compensation to all employees who would become redundant following the delivery of the vessels. The Irish Spruce was delivered in August 1983 but it became clear during 1984 that, because of its inability to secure new shipbuilding orders, the company would not be able to continue in operation after the completion of the offshore patrol vessel. Accordingly, it sought an undertaking from the Department that the delivery incentives in respect of this vessel would include not only the funds required to pay the agreed compensation to the workers but also the amount required to meet the shortfall between the company's current assets and current liabilities on the day a liquidator would be appointed. The Department in consultation with the Departments of Finance and Defence and Foir Teoranta, which had a 47.5 per cent holding in the company, agreed to this proposal. It was also agreed that on closure of the company a receiver would be appointed by Foir

Teoranta which was also a substantial creditor of the company.

In accordance with these arrangements a total of £9,035,786, of which £1,625,000 was paid in respect of the Irish Spruce in 1983 and £7,410,786 was paid in respect of the offshore patrol vessel in 1984, has been provided to the company to meet the agreed redundancy compensation payments. In addition, a sum of £532,000 was paid to meet the estimated shortfall of current assets over current liabilities. Furthermore, it has been decided not to seek recovery of a sum of £700,000 advanced to the company in 1980 from the Vote for Fisheries in connection with the construction of a fisheries research vessel for which no contract was placed and which was not proceeded with (see paragraph 28 of the 1980 Report).

Vote 41.—Communications

Subhead J.—Electronic Equipment

52. In February 1980 and June 1981 the Department of Finance sanctioned expenditure totalling £240,000 on the provision of four coastal VHF remote controlled stations as a pilot scheme for a national network. The cost of each station was estimated at £50,000 plus VAT and included the provision of radio equipment, permanent buildings and access roads, etc.

In 1981 the Department entered into contracts for the provision of a building at one location and for the supply, installation, testing and commissioning of radio and control equipment for all four stations. Between May 1982 and September 1983 the Department requested the Office of Public Works (OPW) to provide buildings at two locations together with a building for a communicating link station which had meantime been decided on as an additional requirement of the network.

It was noted in the course of audit that the total expenditure on buildings and equipment to March 1985 was £680,792. The cost of the building erected under contract was £37,083 and the cost of the three buildings provided by OPW was £464,511 (see paragraph 23). Work on the proposed fourth station has not yet commenced.

I have asked for information regarding the substantial increase in total cost and whether the increased expenditure has been sanctioned by the Department of Finance. I have also inquired whether OPW had been furnished with precise requirements including cost limits when the Department requested the provision of buildings and I have sought information regarding the wide variation in the unit cost of the buildings.

Subhead P.—Regional/Local Airports

53. Reference was made in previous Reports to an agreement entered into by the Minister for Communications to provide grants for the construction of an airport by the Connaught Airport Development Company Limited.

During the year under review £564,299 was paid to the company

bringing total payments to 31 December 1984 to £9,828,800 analysed as follows:

	Pre-1984	1984	Total
	£	£	£
Recoupment of Purchase cost of site	130,000	—	130,000
Earth Moving/Site Preparation	5,564,521	10,163	5,574,684
Laying of runway	2,345,945	418,934	2,764,879
Professional Fees	542,926	97,498	640,424
Wages	132,753	18,000	150,753
Bank Interest	60,398	10,488	70,886
Pre-Agreement Expenditure	437,416	—	437,416
Sundry Expenses	50,542	9,216	59,758
	£9,264,501	£564,299	£9,828,800

In December 1984 the Government approved the withdrawal by the Minister for Communications from further participation in the affairs of the company and to the waiver of the controls held by him over its activities.

Subhead X.—Liabilities arising from the reorganisation of the Postal and Telecommunications Services

54. I referred in paragraph 57 of my previous Report to the negotiations which were taking place with An Post and Bord Telecom Éireann regarding the clearance of suspense account balances standing in the books of the Department of Posts and Telegraphs at 31 December 1983.

These included:—

- (a) Cash balances totalling £5.9 million held by Post Offices on 31 December 1983 which, instead of being refunded to the Department, were retained by An Post as working capital in accordance with Section 31 of the Postal and Telecommunications Services Act, 1983, and
- (b) accumulated cash deficiencies amounting to £2.2 million which had not been written off and which were due to robberies which had taken place prior to 1 January 1984.

In the year under review the amount required to clear these balances was provided by way of supplementary estimate which also included a sum of £0.6 million to provide for contingencies mainly relating to PRSI/PAYE deductions due to the Revenue Commissioners in respect of the period prior to 1 January 1984.

A small number of lesser balances on other accounts relating to the former Department of Posts and Telegraphs still remain to be cleared.

Vote 42.—Defence

Subhead J.—Mechanical Transport

55. The Transport Stores and Base Workshops of the Defence Forces are located in Clancy Barracks, Dublin and supply the

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mechanical and technical spare parts required for the fleet of vehicles used by all units. As a result of the increased size of this fleet in recent years the number of spare parts carried in these stores has grown to a present level of approximately 26,000 classifications representing spare parts with an estimated value in excess of £1 million. Expenditure on spare parts in 1984 was of the order of £2.5 million.

The regulations issued by the Quartermaster General governing all aspects of the operation and control of these stores require that a stocktaking be completed every two years.

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It was observed in the course of a local audit carried out by my staff in February 1985 that a complete stocktaking had not taken place since 1973. Furthermore, the recording of issues made from a number of sections of the stores was considerably in arrears with the result that it was not possible for my staff to carry out a test examination of the accuracy of the records and to establish whether the physical stocks held were in agreement with them.

I have asked the Accounting Officer why a complete stocktaking has not been carried out in these stores since 1973 and whether stocktaking was completed in accordance with the prescribed regulations at all other military stores in 1983 and 1984.

(5)
I have inquired why the recording of issues was in arrears and what action had been taken to clear these arrears and maintain the records up to date.

I also asked the Accounting Officer whether he was satisfied that regulations and procedures to control and safeguard stocks held in military locations are adequate and effective.

Subhead GG.—Central Purchasing

56. The former Department of Posts and Telegraphs provided a central purchasing service for other Government Departments up to the end of 1983 when the main functions of that Department were taken over by the two new State-sponsored companies, An Post and Bord Telecom Eireann (BTE).

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As an interim arrangement, pending a review by the Department of the Public Service of the organisational arrangements for purchasing the requirements of Government Departments, the Government decided in September 1983 that the central purchasing functions in relation to vehicles and transport equipment, communications equipment and clothing should be transferred to the Department of Defence from 1 January 1984.

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The Government also directed that there should be no loss to the Government sector in terms of staffing, stocks or warehouse accommodation as a result of the transfer of central purchasing functions. This meant that the stocks on hands, other than those acquired for the former Department of Posts and Telegraphs, were to be transferred to the Department of Defence on 31 December 1983 together with appropriate warehouse accommodation to enable that Department to assume the central purchasing function.

A full listing of these stocks amounting in value to £3,123,022

was supplied to the Department of Defence by BTE in July 1985 but the items have not yet been identified, verified by stock count, or taken on charge by the Department of Defence. Warehouse accommodation has not been transferred. Neither have arrangements been made for that Department to take sole custody of and control over the stocks to be transferred nor over items purchased since the transfer of functions which are being stored in the warehouse accommodation still in the possession of BTE. I have sought the observations of the Accounting Officer and I have also asked for his observations on the delay in implementing the decision regarding the transfer of functions.

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Vote 44.—Foreign Affairs

Office of Public Works Suspense Account

57. Reference was made in paragraph 50 of the 1980 Report to the accumulation of a large balance, including £1 million of unidentified items, on the suspense account to which the Department of Foreign Affairs charges expenditure which it has incurred on the construction, furnishing and maintenance of Irish embassies and official residences abroad and which is recoverable from the Office of Public Works (OPW).

In 1984 it was noted that the balance on the account included expenditure of £520,000 incurred prior to 1983 which OPW has not accepted as properly chargeable to its Vote. As this amount has, therefore, not as yet been charged to any Appropriation Account I enquired as to what action was being taken to investigate the nature of the expenditure and to determine how it should be treated. I also enquired whether all the items of expenditure constituting the £520,000 were properly authorised in the first instance and why it had not been accepted by OPW as a charge to its Vote.

The Accounting Officer has informed me that £300,000 relates to the period May 1978 to September 1982 and falls into four categories:

	£
Rents, Service Charges etc.	132,000
Maintenance and New Works	77,000
Furnishings and Fittings	74,000
Miscellaneous	17,000

In the case of rents and associated charges the Accounting Officer saw the problem as stemming from OPW's insistence that the expenditure be analysed in detail and this was a time consuming task. He explained that because obligations in relation to such charges were defined in lease agreements, and such agreements were never entered into without the approval of OPW, his Department's view was that such amounts should be refunded without the need for excessively detailed breakdowns.

In the case of the next two categories some £113,000 of the £151,000 was in respect of fitting-out costs and purchase of furniture for embassy premises in Jeddah and Beirut for which the prior approval of OPW was not obtained. However, OPW had since accepted the expenditure in question as necessary but the Department of Finance had not yet sanctioned it.

The remaining £55,000 in respect of the period May 1978 to September 1982 is made up of a large number of small items and some more substantial ones, including some for which approval had been sought from but not yet given by OPW. These would arise wherever it proved impossible to await formal prior approval by OPW but the Department's standing instructions to its missions abroad emphasise the importance, except in emergency situations, of awaiting such approval of all proposals involving expenditure which is proper to the Vote for Public Works and Buildings.

In regard to expenditure of £220,000 relating to the period prior to May 1978 the Accounting Officer has informed me that the Department has yet to be advised by OPW as to what this represents and of the reasons for withholding refunds.

Vote 46.—Social Welfare

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

58. Disability benefit is payable to all persons meeting the prescribed contribution conditions who furnish medical certificates establishing incapacity for work. One of the conditions under which benefit is paid is that the claimant may be required to submit to an examination by a medical referee employed by the Department.

Payment is made by means of a computerised system and in October 1982 a procedure was introduced whereby the computer file records of all claims made after that date would include a code denoting the nature of the claimant's incapacity. Under the coding system a standard limit is fixed for the duration of each type of incapacity and any case in which a claimant continues to submit claims after the expiry of the prescribed time limit is automatically listed by the computer for referral to a medical referee. A central section of the Department is responsible for the referral of cases to the medical referees and the cases to be referred are notified to it by the benefit payment sections of which there are 15. Pending the receipt of the referee's report, benefit continues to be paid to claimants referred for examination. Where the medical referee finds the claimant to be incapable of work but wishes the claimant to be re-examined the date specified for re-examination is entered on the claimant's record.

In the period 1 July 1983 to 30 June 1984, 81,069 disability benefit claimants were referred for examination by medical referee. Of these 38,474 were found to be incapable of work, 2,252 were certified as medically unfit to attend, 13,683 were found to be capable of work and were disqualified from receiving further benefit

and 26,660 failed to attend for examination and were also disqualified from receiving benefit except where they were able to show good cause as to their failure to attend.

In the course of a review carried out by my officers of the system for referring disability benefit claimants for medical examination a limited test check disclosed a number of cases where claimants did not appear to have been referred for re-examination although the medical referee's original report indicated that this should have been done. It was also noted that in some cases notified by benefit sections for referral there was no evidence that they had in fact been referred as no medical reports were received.

I sought the observations of the Accounting Officer and I requested information as to what measures were proposed to ensure that all claimants listed for referral are referred for medical examination or re-examination without undue delay.

Subhead H.—Children's Allowances

59. Reference was made in paragraph 60 of the 1976 Report to the level of control over the preparation, custody and issue of children's allowance books and the disposal of unused books returned to the Department. The Public Accounts Committee in its report dated 26 April 1979 welcomed the assurance of the Department of Social Welfare that a number of important security improvements relating to the handling of children's allowance books had been introduced. The Committee nevertheless requested that controls over the printing, delivery, storage, issue, return, encashment and accounting for allowance orders should be such as are exercised over the handling of cash. The Department of Social Welfare examined the implications of this request and concluded that a cash-type security system over orders would not be practicable but that some measures which were being implemented on a gradual basis would improve security. Furthermore, it was felt that full scale computerisation would afford greatly enhanced security potential.

With a view to computerisation of the children's allowance payments system, a feasibility study was undertaken by the Department and an outline design for the system was completed by November 1982, at which stage the existing manual records had been converted to computer file. Due to the lack of resources required to implement this system, an alternative one was developed which omitted some of the control features of the system as originally designed. This system became operational in January 1984 and the computer master file had meantime been updated to incorporate changes to claim details which had taken place since November 1982. This file was to be used as the basis for the annual issue of allowance books, but initially, in the July 1984 issue, was used only in 25 per cent of cases.

In the course of review by my officers it was noted that the system as designed did not alter the situation which existed under

the manual system in that it did not provide for the reconciliation of cashed allowance orders with authorised issues. In these circumstances, where the Department has apparently decided that it would be impracticable to provide for such a reconciliation, full reliance is being placed on control procedures which can be implemented prior to the issue of allowance books.

The examination carried out by my staff into the effectiveness of these controls revealed a number of serious deficiencies:-

- (a) inadequate departmental checking of data converted from the manual system to computer file which led to duplication of issues and failure to terminate allowances — see paragraph 60
- (b) failure to effect timely detection of duplicate claims — see paragraph 61
- (c) the procedures governing the delivery, custody and control of stocks of allowance books and the return of unused books by claimants did not appear adequate to prevent the misappropriation of allowance books
- (d) access to computer file data was not adequately restricted so as to ensure that unauthorised records could not be set up.

(18) I have asked the Accounting Officer for his observations.

60. The newly computerised file of children's allowance payees was, as stated in the previous paragraph, used as a basis for the issue of approximately 25 per cent of the 1984/85 renewal allowance books in July 1984 and was intended as a trial run for its general use in 1985/86. The task of converting the manual records to computer data was carried out by a commercial data preparation firm. The Department's checking of the accuracy of the data conversion had commenced in September 1983 and was confined initially to those cases intended to be used in the trial run in July 1984. Between July 1984 and December 1984, 391 renewal books issued in the course of the trial run were returned to the Department because in each case an allowance book had been issued to both a post office and a bank in respect of the same claim. A further 580 books were returned in cases where entitlement had terminated prior to the issue of the renewal books.

I have asked the Accounting Officer

- how the records which led to these errors came to be set up on the computer file and why they were not detected by departmental checking of the accuracy and completeness of the data which had taken place prior to the issue of renewal books,
- what additional checking of computer records was undertaken as a result of the reported errors in order to detect any other invalid book issues which may have occurred in the trial run and to ensure the accuracy of the records intended to be used for the general renewal issue in 1985,

- whether any other instances of duplicate book issues involving post offices and banks and of books issued in terminated cases had come to light since December 1984, and
- what overpayments, if any, occurred as a result of the incorrect issue of books in these cases.

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61. I referred in paragraph 67 of the 1982 Report to the fraudulent claiming of children's allowances.

When a claim which purports to be a first claim is made for children's allowance there is no procedure for ensuring that an allowance is not already being paid for the same child. However, it was recognised that on the computerisation of children's allowance files, referred to in previous paragraphs, the Department would have the opportunity to identify possible cases of duplication by reference to a child's name and/or date of birth. In March 1983 a computer programme designed to detect duplicate claims listed a total of 1,256 apparently duplicated records. On subsequent investigation it was found that 382 of these were not duplicates but, coincidentally, showed the same name and date of birth. A redesigned version of the programme run in February 1985 was capable only of identifying cases of duplication within the same claim number i.e. the same child being paid for twice on the same claim. It disclosed 87 such cases. In order to detect all duplications the redesigned programme had to be further revised in May 1985. This brought to light some 3,000 apparently duplicated claim records. I understand that these are still being investigated. I have asked why no computerised checking procedure was carried out from March 1983 to February 1985 and the extent to which it is intended to implement this form of control in the future, given the absence of a procedure for detecting duplications when claims are being initially authorised.

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I have also sought details of any overpayments resulting from the submission of duplicate claims which have come to light.

From a test examination carried out by my staff it was noted that among the duplicated records on the February 1985 computer listing were four records which had already been detected as duplicates by the March 1983 programme; nevertheless renewal books had been issued in the interim. It was also noted that a claimant shown by the March 1983 programme to have received two allowance books from 1981 onwards under different claim numbers and who was under investigation for fraud, continued to receive duplicate books up to 1984. I have sought the observations of the Accounting Officer.

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Subhead K.—Miscellaneous Grants

62. The Supplementary Welfare Allowance Scheme was introduced in July 1977 under the provisions of the Social Welfare (Supplementary Welfare Allowances) Act, 1975 (later re-enacted as Chapter 6 Part III of the Social Welfare (Consolidation) Act, 1981).

The scheme, which is administered by the Health Boards and financed partly by grants paid by the Department of Social Welfare and partly by funds provided by the Local Authorities, provides that subject to certain exclusions provided for in Chapter 6 of the Act, every person in the State whose means are insufficient to meet his/her needs and those of his/her dependants is entitled to supplementary welfare allowance. Determination of entitlement to the allowance is a matter for the Health Boards. Payments to Health Boards by the Department of Social Welfare are based on the Boards' estimated expenditure, taking account of the Local Authorities' contributions, and are subject to final adjustment on the basis of the Boards' audited accounts. The total charged to the subhead in 1984 in respect of these allowances amounted to £24,133,198.

While audited accounts of Health Boards are available for some of the years subsequent to 1977 (see paragraph 65), the Department of Social Welfare has not to date been provided with the accounts and consequently has not carried out any adjustments of grants on the basis of such accounts.

Social Insurance

63. I have been informed that 4 employers were prosecuted for failure to comply with the provisions of the Social Welfare Acts and convictions were secured in all cases. 111 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 70 cases and that decrees in favour of the Minister for Social Welfare were obtained in all cases, the total amount of decrees being £36,505. A further 58 cases were disposed of when arrears totalling £25,668 were paid on issue of civil bills.

Overpayments of Social Insurance and Social Assistance

64. 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 1984		5,824,047
Overpayments recorded for recovery in 1984	...	2,156,806
		<hr/> 7,980,853
<i>Less</i>		£
Sums recovered in cash	... ..	151,914
Sums withheld from current entitlements		491,446
		<hr/> 643,360
Overpayments not disposed of at 31 December 1984		£7,337,493

76 individuals were prosecuted for irregularly obtaining or attempting to obtain benefits and convictions were obtained in all cases. Of the £2,156,806 recorded for recovery in 1984 the Department attributed £1,023,876 to fraud or attempted fraud by claimants.

Social Assistance

	£
Overpayments not disposed of at 1 January 1984	2,824,325
Overpayments recorded for recovery in 1984 ...	1,666,252
	<hr/> 4,490,577

<i>Less</i>	£	
Sums recovered in cash	222,343	
Sums withheld from current entitlements	364,491	
Amounts written off as irrecoverable	218,625	
Amounts charged to losses (Subhead S)	<hr/> 56,373	861,832
Overpayments not disposed of at 31 December 1984		<hr/> £ 3,628,745

43 individuals were prosecuted for irregularly obtaining or attempting to obtain assistance. Convictions were secured in 41 cases. Of the £1,666,252 recorded for recovery in 1984 the Department attributed £1,388,177 to fraud or suspected fraud by claimants.

Vote 47.—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))

Subhead G.2.—Grants to Health Boards in respect of Cash Allowances and Cash Grants.

65. The charges to these two subheads represent payments on account made to Health Boards throughout the year on the basis of their estimated expenditure, any balances due for earlier years being paid from subhead G.5 following the submission of audited accounts.

The accounts of the Health Boards are audited by Local Government Auditors whose reports are made available to me.

The following table shows the position regarding the completion of the audits of the accounts of Health Boards at 31 December 1984.

<u>Health Board</u>	<u>Audit Completed to</u>
Eastern	Year ended 31 December 1980
Midland	Year ended 31 December 1982
Mid-Western	Year ended 31 December 1981
North-Eastern	Year ended 31 December 1982
North-Western	Year ended 31 December 1981
Southern	Year ended 31 December 1981
South-Eastern	Year ended 31 December 1980
Western	Year ended 31 December 1982

In his report dated 15 September 1983 on the accounts of the North Western Health Board for the year ended 31 December 1981 the Local Government Auditor drew attention to a number of accounting malpractices and deficiencies in the control of the Board's fixed assets.

He stated that a concerted attempt had been made to charge expenditure incurred in 1982 to the 1981 accounts and that the measures employed to achieve this included, inter alia, the alteration of the dates on suppliers' invoices and an arrangement with a consultant architect to back-date his certificates of amounts due to building contractors so as to give the impression that building work had been completed in 1981 even though the relevant contract had not been signed until 1982. As a result the Local Government Auditor disallowed expenditure amounting to £194,574 charged in the 1981 accounts but was of the opinion that this did not represent the full extent of the malpractice complained of as many of the alterations made had been so skilfully done as to render detection difficult.

In relation to the control of assets the Local Government Auditor stated that even the most basic control on the movement of fixed assets was non-existent as the register of real property had not been written up to date and no inventory had been made of plant and equipment. As a result it had been impossible to determine whether the Board still retained control of various assets taken over from local authorities in 1971 and of other assets acquired in the meantime.

As the Board's expenditure in 1981 totalled approximately £57 million and was substantially financed by grants totalling approximately £50.5 million paid from the Vote for Health, I asked the Accounting Officer what action was being taken by the Department to rectify the weaknesses referred to and to eliminate the malpractices noted by the Local Government Auditor which could lead to excessive grants being paid to the Health Board by the Department.

In his reply the Accounting Officer stated that in relation to the alteration of dates on invoices the total amount involved was £280,000 and that this represented funds allocated in 1981 for which commitments were entered into in 1981 but for which delivery of the goods or the execution of the works concerned did not take place until 1982.

Similarly, the altered architect's certificates referred to by the Auditor arose in relation to a hospital contract for which funds were allocated in 1981 but on which work had not commenced until 1982. The architect's certificate had been improperly back-dated solely to charge the expenditure to 1981 rather than 1982. The Accounting Officer assured me that the need to ensure that strict accounting practices were constantly observed had been emphasised to the Board's Chief Executive Officer by the former Accounting Officer who was satisfied that the Chief Executive Officer had since taken the necessary steps to ensure that there would be no recurrence of such breaches of accounting practices.

In regard to the control of assets, the Accounting Officer stated that the abstract of accounts which Health Boards are required to prepare do not require a full balance sheet as is normally prepared for commercial organisations, but that the issue was under consideration in the context of the new computerised accounting systems now being considered for installation in all Health Boards. In the interim a system was being installed by the North Western Health Board which would give a continuous up-dated fixed asset register and which would be integrated with the Board's financial and management information systems.

66. In his report dated 15 November 1983 on the audit of the accounts of the Southern Health Board for the two years to 31 December 1981 the Local Government Auditor drew attention to a number of accounting and control deficiencies. These related mainly to:-

Stock Records – expenditure on drugs and medicines for the two years amounted to £3,769,020, but proper stock records for drugs and medicines were not kept in any of the Board's hospitals.

Expenditure on medical and surgical appliances for the period amounted to £2,525,008, but the records kept in respect of these items were minimal.

Staff Complements – There were many discrepancies between the staff complements designated by the Department of Health and actual staff numbers employed.

Farm Accounts – Due to the inadequacy of the records at two of the Board's three farming locations proper management or financial control could not be exercised over farm activities, while at the third location no operating, trading or profit and loss accounts were kept.

Analysis Fees – Fees received by a Biochemist under a private arrangement with a pharmaceutical firm were retained by him contrary to the terms of his employment with the Board and even though the management of the Board became aware of the matter steps were not taken to recover such fees.

Medical Cards – It was not possible to check the validity of medical cards issued during the two years under audit as the application forms for medical cards and the reports on these

applications had, in a considerable number of cases, been removed from the files and destroyed.

(21) The Board's expenditure in those two years totalled approximately £202 million which was substantially financed by grants totalling approximately £185.5 million from the Vote for Health and I asked the Accounting Officer what action was being taken by the Department to rectify the accounting and control deficiencies revealed in regard to the Board's operations. I also enquired as to the present position regarding the recovery of the analysis fees.

Subhead G.5.—Payments to Health Agencies in respect of balances of grants for years prior to 1984

67. As stated in paragraph 65 final balances of grants in respect of expenditure in prior years are paid to Health Agencies from this subhead on the basis of audited accounts for those years. It was noted in the course of audit that audited accounts for 1981 and 1982 in respect of the Midland Health Board were received in the Department of Health on 7 November 1984 and those for the years 1979 to 1982 in respect of the North Eastern Health Board on 11 December 1984.

The balances due to the Boards for those years, £134,573 in the case of the Midland Health Board and £409,420 in the case of the North Eastern Health Board, were not, however, paid within the year. It was also noted that a payment of £31,339 made to Crumlin Hospital, Dublin, in February 1985 in respect of the balance of its net expenditure for 1983 was based on a claim that had been cleared for payment in the Department in November 1984.

(22) As it appeared that these balances represented matured liabilities arising in the year ended 31 December 1984 I asked the Accounting Officer why payment was deferred until 1985.

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

68. Procedures to be observed by the Department of Health when incurring capital expenditure on health facilities were laid down by the Department of Finance in February 1982. These procedures require, inter alia, that where a planned project does not proceed and constructive losses of over £100,000 are incurred on professional fees, such losses should be noted in the Appropriation Account.

↙ It was noted that a proposal for the construction of a staff residence at the new Beaumont Hospital site for which plans were drawn up in 1979 was abandoned at tender stage in 1981. Revised plans were drawn up in 1982 and approved by the Department in 1983. Planning work had reached an advanced stage by December 1984 when it was decided that the project should not be proceeded with.

I have asked for information as to the total amount of the professional fees and expenses paid in respect of the original and

revised schemes up to 31 December 1984. I have also asked for information regarding the fees and expenses paid in similar circumstances in respect of other hospitals or health agencies subsequent to 16 February 1982. (23)

Subhead O.—Appropriations in Aid

Searches and certified copies of Births, Deaths and Marriages

69. The General Register Office provides services to the public in connection with the registration of births, deaths and marriages, including search facilities and the supply of certified copies of the entries in the various registers. Charges are made for these services and the appropriate fees chargeable may be remitted by post or paid in cash at the Office.

An examination carried out by my staff at the General Register Office disclosed serious deficiencies in basic internal control procedures; there was no prescribed procedure for the reconciliation of certificates issued with cash received; segregation of duties was inadequate in that, contrary to the written procedures laid down for dealing with counter applications, officers who operated the cash register also acted on a number of occasions as supervisors with responsibility for checking the cash; blank books of birth certificates were freely available in the general office and the seal for authenticating certificates was available for use by the staff without supervision. I have sought the observations of the Accounting Officer on these deficiencies. (24)

Vote 48.—Energy

Subhead L.—State Support for Mining Operations

70. I referred in paragraph 75 of my previous Report to payments totalling £665,217 made from this Vote to a number of banks in respect of interest due to them by Bula Limited.

These payments were made under Government approved arrangements whereby the banks which had a mortgage on the Bula orebody and guarantees from the main private shareholders undertook not to proceed against the company or its guarantors for any further interest becoming due in the period up to 30 September 1983. These arrangements were made with a view to facilitating the continuance of discussions with third parties regarding the development of the orebody. In December 1984 a further sum of £234,318 was paid to meet interest due to one of the banks in the period 1 September 1984 to 30 November 1984. ✓

The total amount issued from the Vote to 31 December 1984 viz. £899,535 has the status of a loan to the company ranking *pari passu* with funds advanced to the company by the private shareholders.

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

13th September, 1985.

PUBLIC SERVICES
APPROPRIATION ACCOUNTS, 1984
SUMMARY

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)
		£	£	£	£
1	PRESIDENT'S ESTABLISHMENT	227,000	—	227,000	182
2	HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY	11,681,000	15,000	11,666,000	11,567
3	DEPARTMENT OF THE TAOISEACH	5,123,400	139,400	4,984,000	5,063
4	CENTRAL STATISTICS OFFICE	5,888,000	210,000	5,678,000	5,777
5	AN CHOMHAIRLE EALAÍON	4,892,000	—	4,892,000	4,892
6	OFFICE OF THE MINISTER FOR FINANCE	18,613,000	100,000	18,513,000	17,758
7	COMPTROLLER AND AUDITOR GENERAL	1,197,000	110,000	1,087,000	1,157
8	OFFICE OF THE REVENUE COMMISSIONERS	89,133,200	9,828,200	79,305,000	86,484
9	PUBLIC WORKS AND BUILDINGS	104,313,000	11,127,000	93,186,000	104,238
10	STATE LABORATORY	1,345,000	30,000	1,315,000	1,215
11	SECRET SERVICE	170,000	—	170,000	78
12	OFFICE OF THE ATTORNEY GENERAL	3,489,000	60,000	3,429,000	3,437
13	OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS	1,193,000	10,000	1,183,000	1,164
14	MISCELLANEOUS EXPENSES	581,000	—	581,000	576
15	STATIONERY OFFICE	10,330,000	1,400,000	8,930,000	9,646
16	VALUATION AND ORDNANCE SURVEY	7,859,600	1,237,600	6,622,000	7,774
17	RATES ON GOVERNMENT PROPERTY	14,827,000	3,451,000	11,376,000	14,326
18	OFFICE OF THE MINISTER FOR THE PUBLIC SERVICE	8,458,000	1,300,000	7,158,000	8,039
19	CIVIL SERVICE COMMISSION	2,357,000	1,242,000	1,115,000	1,960
20	OFFICE OF THE OMBUDSMAN	275,000	—	275,000	243
21	SUPERANNUATION AND RETIRED ALLOWANCES	49,747,000	6,503,000	43,244,000	49,394
22	OFFICE OF THE MINISTER FOR JUSTICE	14,588,000	314,000	14,274,000	14,421
23	GARDA SÍOCHÁNA	224,003,000	3,015,000	220,988,000	222,689
24	PRISONS	46,726,000	558,000	46,168,000	39,802
25	COURTS	9,324,000	555,000	8,769,000	9,151
26	LAND REGISTRY AND REGISTRY OF DEEDS	5,745,000	—	5,745,000	5,538
27	CHARITABLE DONATIONS AND BEQUESTS	110,110	110	110,000	106
28	ENVIRONMENT	686,209,010	29,284,010	656,925,000	678,667
29	OFFICE OF THE MINISTER FOR EDUCATION	65,034,600	598,600	64,436,000	64,675
30	PRIMARY EDUCATION	366,143,000	15,296,000	350,847,000	363,367
31	POST-PRIMARY EDUCATION	432,401,000	26,952,000	405,449,000	421,775
32	RESIDENTIAL HOMES AND SPECIAL SCHOOLS	3,787,000	47,000	3,740,000	3,099
33	HIGHER EDUCATION	98,660,010	10	98,660,000	98,401
34	NATIONAL GALLERY	633,250	250	633,000	633
35	FISHERIES	18,505,520	1,037,520	17,468,000	16,888
36	FORESTRY	46,964,000	10,400,000	36,564,000	46,955
37	ROINN NA GAELTACHTA	13,505,000	16,000	13,489,000	13,389
38	AGRICULTURE	395,414,150	126,560,150	268,854,000	361,507
39	LABOUR	118,846,010	5,409,000	113,437,010	116,728
40	INDUSTRY, TRADE, COMMERCE AND TOURISM	284,817,040	4,301,030	280,516,010	273,196
41	COMMUNICATIONS	195,794,210	61,507,210	134,287,000	193,740
42	DEFENCE	240,471,000	10,756,000	229,715,000	232,385
43	ARMY PENSIONS	38,752,510	913,510	37,839,000	36,858
44	FOREIGN AFFAIRS	20,701,000	300,000	20,401,000	20,629
45	INTERNATIONAL CO-OPERATION	19,481,000	—	19,481,000	19,429
46	SOCIAL WELFARE	1,288,470,000	34,916,000	1,253,554,000	1,243,376
47	HEALTH	1,112,784,000	91,572,000	1,021,212,000	1,112,006
48	ENERGY	12,094,000	2,037,000	10,057,000	10,836
49	INCREASES IN REMUNERATION AND PENSIONS	54,000,000	—	54,000,000	41,431
	TOTAL£	6,155,662,620	463,108,600	5,692,554,020	5,996,671

† Land Registry Fees (stamps and cash).

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

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	
£	£	£	£	£	£	£	
—	182,942	44,058	—	44,058	—	—	1
14,892	11,552,709	113,399	(108)	113,291	200	124	2
151,075	4,911,946	60,379	11,675	72,054	13,750	13,779	3
181,993	5,595,825	110,182	(28,007)	82,175	—	—	4
—	4,892,000	—	—	—	—	—	5
134,580	17,623,932	854,488	34,580	889,068	—	—	6
109,336	1,048,268	39,396	(664)	38,732	—	—	7
10,617,629	75,867,183	2,648,388	789,429	3,437,817	—	—	8
13,175,058	91,063,694	74,248	2,048,058	2,122,306	—	—	9
19,739	1,195,884	129,377	(10,261)	119,116	—	—	10
—	78,578	91,422	—	91,422	—	—	11
65,384	3,372,347	51,269	5,384	56,653	—	—	12
7,248	1,157,680	28,072	(2,752)	25,320	—	—	13
—	576,134	4,866	—	4,866	—	—	14
1,207,000	8,439,345	683,655	(193,000)	490,655	—	—	15
1,239,236	6,535,546	84,818	1,636	86,454	—	1,888	16
3,358,619	10,967,531	500,850	(92,381)	408,469	—	—	17
1,477,629	6,562,046	418,325	177,629	595,954	—	—	18
849,189	1,110,857	396,954	(392,811)	4,143	—	—	19
—	243,649	31,351	—	31,351	—	—	20
7,030,795	42,364,162	352,043	527,795	879,838	—	—	21
344,760	14,076,863	166,377	30,760	197,137	36,000	31,710	22
3,397,105	219,292,125	1,313,770	382,105	1,695,875	—	—	23
479,712	39,323,094	6,923,194	(78,288)	6,844,906	—	—	24
598,064	8,553,639	172,297	43,064	215,361	25,000	7,156	25
—	5,538,251	206,749	—	206,749	†7,350,000	‡6,605,505	26
55	106,365	3,690	(55)	3,635	—	1,346	27
28,931,877	649,735,424	7,541,709	(352,133)	7,189,576	—	—	28
350,746	64,324,545	359,309	(247,854)	111,455	—	—	29
15,973,061	347,394,658	2,775,281	677,061	3,452,342	—	—	30
31,799,487	389,975,967	10,625,546	4,847,487	15,473,033	—	—	31
25,912	3,073,671	687,417	(21,088)	666,329	—	—	32
—	98,401,150	258,860	(10)	258,850	—	—	33
408	632,612	230	158	388	—	372	34
939,487	15,949,349	1,616,684	(98,033)	1,518,651	—	—	35
14,060,794	32,894,221	8,985	3,660,794	3,669,779	—	—	36
59,707	13,330,261	115,032	43,707	158,739	—	8,662	37
113,797,175	247,710,018	33,906,957	(12,762,975)	21,143,982	702,000	609,563	38
5,958,081	110,770,159	2,117,770	549,081	2,666,851	—	—	39
6,021,696	267,175,272	11,620,072	1,720,666	13,340,738	1,250,000	2,814,300	40
61,940,544	131,799,739	2,053,927	433,334	2,487,261	—	3,333,174	41
10,293,623	222,091,838	8,085,539	(462,377)	7,623,162	—	—	42
1,118,741	35,739,734	1,894,035	205,231	2,099,266	—	9,850	43
365,732	20,263,986	71,282	65,732	137,014	3,100,000	3,348,079	44
—	19,429,754	51,246	—	51,246	—	13,857	45
33,647,642	1,209,728,817	45,093,541	(1,268,358)	43,825,183	—	—	46
90,817,382	1,021,189,101	777,517	(754,618)	22,899	—	18,728	47
1,940,901	8,895,214	1,257,885	(96,099)	1,161,786	5,600,000	6,349,048	48
—	41,431,280	12,568,720	—	12,568,720	—	—	49
462,502,094	5,534,169,365	158,991,161	(606,505)		18,076,950	23,167,141	
TOTAL AMOUNT TO BE SURRENDERED £				158,384,655			

**APPROPRIATION ACCOUNTS—
PUBLIC SERVICES
1984**

PRESIDENT'S ESTABLISHMENT

Vote 1

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	£ 127,000	£ 125,795	£ 1,205	£ —
B.—Travelling and Incidental Expenses	78,000	36,944	41,056	—
C.—Post Office Services	22,000	20,203	1,797	—
TOTAL	£ 227,000	182,942	44,058	—

Surplus to be surrendered **£44,058**

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The saving arose because two State Visits which were planned for 1984, did not take place.
 C.—Expenditure on postal services was lower than anticipated.

EXTRA REMUNERATION

Six Officers received extra remuneration.

MAURICE F. DOYLE,
Accounting Officer,

DEPARTMENT OF FINANCE,
 23 Aibreán, 1985.

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

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

Vote 2

HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY

ACCOUNT of the sum expended, in the year ended 31st December, 1984, compared with the sum granted, for the salaries and expenses of the Houses of the Oireachtas, including certain grants-in-aid, and for certain expenses in connection with the European Assembly.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
DÁIL ÉIREANN				
A.—Salaries of holders of certain Appointed Offices and Allowances of Comhaltai <i>Original</i> £2,836,000 <i>Less Supplementary</i> 13,000	2,823,000	2,818,961	4,039	—
B.1.—Payment in respect of secretarial assistance for Comhaltai who are not office-holders	1,265,000	1,268,103	—	3,103
B.2.—Travelling Expenses of Comhaltai <i>Original</i> £772,000 <i>Supplementary</i> 145,000	917,000	884,587	32,413	—
SEANAD ÉIREANN				
C.—Salaries of holders of certain Appointed Offices and Allowances of Seanadóirí	577,000	575,660	1,340	—
D.1.—Payment in respect of secretarial assistance for Seanadóirí who are not office-holders <i>Original</i> £91,000 <i>Supplementary</i> 14,000	105,000	95,838	9,162	—
D.2.—Travelling Expenses of Seanadóirí <i>Original</i> £280,000 <i>Supplementary</i> 90,000	370,000	346,270	23,730	—
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas <i>Original</i> £2,144,000 <i>Less Supplementary</i> 20,000	2,124,000	2,107,797	16,203	—
F.1.—Post Office Services <i>Original</i> £1,250,000 <i>Supplementary</i> 150,000	1,400,000	1,448,015	—	48,015

Vote 2

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas				
<i>Original</i> £74,000				
<i>Supplementary</i> 26,000				
	100,000	98,555	1,445	—
F.3.—Office Machinery and other Office Supplies				
<i>Original</i> £105,000				
<i>Supplementary</i> 75,000				
	180,000	172,905	7,095	—
F.4.—Expenses of Delegates to the Council of Europe				
<i>Original</i> £70,000				
<i>Supplementary</i> 10,000				
	80,000	77,122	2,878	—
G.—Cumann Parlaiminteach na hÉireann — Inter-Parliamentary Activities (Grant-in-Aid)	75,000	70,000	5,000	—
H.—Expenses of the Restaurant (Grant-in-Aid)				
<i>Original</i> £260,000				
<i>Supplementary</i> 40,000				
	300,000	300,000	—	—
I.—Allowances to or in respect of certain Former Members of the Houses of the Oireachtas				
<i>Original</i> £12,000				
<i>Less Supplementary</i> 3,000				
	9,000	8,115	885	—
J.—Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid) ...	995,000	955,000	40,000	—
K.—Pension Scheme for Secretarial Assistants				
<i>Original</i> £11,000				
<i>Less Supplementary</i> 10,000				
	1,000	—	1,000	—
L.—Services for Oireachtas Committees				
<i>Original</i> £210,000				
<i>Less Supplementary</i> 100,000				
	110,000	91,113	18,887	—
EUROPEAN ASSEMBLY				
M.—Allowances to the Irish Representatives in the Assembly of the European Communities				
<i>Original</i> £254,000				
<i>Less Supplementary</i> 4,000				
	250,000	249,560	440	—

Vote 2

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original	£11,281,000			
Supplementary	400,000			
	£11,681,000	11,567,601	164,517	51,118
			Surplus of Gross Estimate over Expenditure	
			£113,399	
	Estimated	Realised	Deficiency in Appropriations in Aid realised	
Deduct—			£108	
N.—Appropriations in Aid	15,000	14,892		
NET TOTAL			Net Surplus to be surrendered	
Original	£11,266,000		£113,291	
Supplementary	400,000			
	£11,666,000	11,552,709		

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Receipts from sales of souvenir postcards of Leinster House	£
Receipt under Seanad Electoral (Panel Members) Act, 1947	104
	20

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

D.2.—The saving arose because arrears of travel and subsistence proved to be less than anticipated.

G.—The saving occurred because a proposed visit to Ireland by a foreign parliamentary delegation was postponed to 1985.

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

K.—The saving was due to an expected retirement lump payment not being processed until 1985.

L.—The saving was due to a delay in the employment of consultants for certain special assignments.

EXTRA REMUNERATION

One officer received a sum of £427 for duties as a delegate at meetings abroad. Four officers received sums ranging from £621 to £1,656 for higher duties. Payments ranging from £495 to £1,789 were made by the Department of the Taoiseach to six officers for work performed in connection with the New Ireland Forum. Thirty-three officers received *ex-gratia* payments ranging from £405 to £1,856 for extra attendance.

Forty-one officers received overtime payments ranging from £419 to £4,241. Overtime was paid to one hundred and sixteen officers in all at a total cost of £72,435.

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

NOTE

An *ex-gratia* payment of £22 was made to an officer in respect of a refund of medical expenses (E.109/83/67).

EAMONN RAYEL,
Accounting Officer.

HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY,
30th April, 1985.

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

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

Vote 3

DEPARTMENT OF THE TAOISEACH

ACCOUNT of the sum expended, in the year ended 31st December, 1984, compared with the sum granted, for the salaries and expenses of the Department of the Taoiseach including certain cultural and archival activities and for payment of grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	3,020,900	2,984,571	36,329	—
A.2.—Consultancy Services	33,700	19,237	14,463	—
B.1.—Travelling and Incidental Expenses	300,180	469,086	—	168,906
B.2.—Office Machinery and other Office Supplies	62,700	80,721	—	18,021
C.—Post Office Services	136,500	174,216	—	37,716
D.—Information and Public Relations Services	24,000	12,408	11,592	—
E.—National Economic and Social Council (Grant-in-Aid)	235,000	206,273	28,727	—
F.—National Concert Hall (Grant-in-Aid)	180,000	180,000	—	—
G.—Sectoral Development Committee	10	—	10	—
H.—Women's Affairs	135,000	133,093	1,907	—
I.—New Ireland Forum Original £10 Supplementary 260,000	260,010	241,449	18,561	—
J.—National Planning Board	211,300	206,835	4,465	—
NATIONAL MUSEUM				
*K.1.—Purchase of Specimens (Grant-in-Aid)	70,000	70,000	—	—
*K.2.—Fittings, Materials, etc. ...	28,900	25,335	3,565	—
*K.3.—Archaeological Excavations	192,700	33,510	159,190	—
*K.4.—Development Schemes ...	25,000	27,818	—	2,818
*K.5.—Conservation of Specimens ...	37,000	27,969	9,031	—
*L.—Grant-in-Aid Fund for Cultural, Scientific and Educational Organisations	168,000	168,000	—	—
*M.—Special USA Exhibition Fund (Grant-in-Aid)	2,500	2,500	—	—

Vote 3

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL Original Supplementary	£4,863,400 260,000 — £	5,123,400 5,063,021	287,840	227,461
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £60,379	
Deduct— N.—Appropriations in Aid	... .. 139,400	151,075	Surplus of Appropriations in Aid realised £11,675	
NET TOTAL Original Supplementary	£4,724,000 260,000 — £	4,984,000 4,911,946	Total Surplus to be surrendered £72,054	

*Responsibility for these subheads was transferred to this Vote from 27 January, 1984. Expenditure up to that date, where appropriate, has been accounted for in Vote 29. Also subheads A.1, B.1 and C include expenditure in respect of the Public Records Office and the Keeper of State Papers from 27 January when they were transferred from Vote 22.

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
Public Records Office Fees	£13,750	£13,779

Receipts prior to 27 January, 1984 are accounted for in Vote 22.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £56,500 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- A.2.—The saving was due to the postponement of a consultancy project.
- B.1.—Excess was due to the payment of unforeseen arrears of foreign travel and expenditure arising from the visit of a Foreign Head of State and the EEC Presidency.
- B.2.—Excess was due to servicing and provision of essential office equipment being higher than anticipated.
- C.—Excess was due to increased telephone charges, payment for additional equipment and arrears from previous years.
- D.—Expenditure was less than anticipated.
- E.—The saving was due to the non filling of a vacancy and slower progress than expected on consultancy assignments.
- G.—This token estimate was not required due to expenditure being met from the Employment Guarantee Fund.

Vote 3

I.—Expenditure was less than anticipated.

K.2.—Anticipated expenditure on a major item of equipment was not met from this vote.

K.3.—The saving was due to two major anticipated excavations not taking place.

K.4.—Excess was due to administrative costs being greater than anticipated.

K.5.—Expenditure was less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recoupment of certain travelling expenses and subsistence allowances	9,000	4,533
2. Recoupment of salaries, etc. of officers on secondment	36,000	45,488
3. Receipts appropriate to the Special USA Exhibition Fund (see Subhead M)	1,000	2,323
4. Treasures of Ireland Exhibition in Europe — Recoupment of certain expenses	93,400	95,800
5. Miscellaneous	—	2,930
	<u>£139,400</u>	<u>£151,074</u>

1. EEC refunds were less than expected.

2. Recoupment in respect of NESC salaries includes a carry-over from 1983.

3. Receipts were greater than expected.

4. Receipts were greater than expected.

5. Unforeseen receipts from sale of National Planning Board publications.

EXTRA REMUNERATION

Eight officers received allowances ranging from £436 to £2,691 for the performance of higher and special duties.

Thirty-three officers received sums ranging from £431 to £3,025 in respect of overtime. Overtime was paid to sixty-nine officers in all at a total cost of £49,236.

Thirty-nine officers received sums ranging from £414 to £4,666 in respect of extra attendance.

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

NOTES

The account includes a sum of £3,336 for the purchase of gifts for presentation by the Taoiseach and a Minister of State, and also a sum of £26,045 in respect of officers on secondment to outside bodies without repayment. It does not include expenditure of £7,767 in respect of an officer on loan without repayment from another Department. *Ex-gratia* payments of £690 for an injury claim (S.109/2/74) and amounts totalling £41 as compensation for personal property damaged in the course of employment (E.109/41/41) were also made. Also contained is expenditure of £3,639 which was certified and sanctioned as properly incurred but for which detailed vouchers were not available.

Vote 3

In addition to the amount expended from the Grant-in-Aid Fund for Cultural, Scientific and Educational Organisations an extra amount of £32,500 was issued to the Chester Beatty Library from the Vote for Increases in Remuneration and Pensions (No. 49).

PÁDRAIG Ó hUIGÍNIN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
30th April, 1985.

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

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

GRANTS-IN-AID

ACCOUNTS OF GRANT-IN-AID FUNDS, 1984

	Balances on 1st January, 1984	Grants-in- Aid, 1984	Total	Expenditure 1984	Balances on 31st Dec- ember, 1984
	£	£	£	£	£
*Purchase of Specimens for National Museum	8,123	70,000	78,123	76,664	1,459
*National Museum — US Exhibition of Treasures of Early Irish Art ...	34,759	2,500	37,259	12,704	24,555
†Fund for Cultural, Scien- tific and Educational Organisations ...	—	168,000	168,000	168,000	—
Total	£ 42,882	240,500	283,382	257,368	26,014

*Responsibility for these funds was transferred from Vote 29 in 1984.

PÁDRAIG Ó hUIGÍNIN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
30th April, 1985.

† An analysis of expenditure from this grant-in-aid account is shown below.

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

												£
Chester Beatty Library	...	...	...	...	...	...	...	...	...	...	...	167,000
Marsh's Library	...	...	...	...	...	...	...	...	...	...	...	1,000
												£168,000

ACCOUNT OF NON-VOTED FUND — MURPHY BEQUEST

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1984

		Securities		Securities
		£		£
Balance on 1st January, 1984	...	11,991	Balance on 31st December, 1984	11,991
		£11,991		£11,991

Vote 3

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1984

	£		£
Balance on 1st January, 1984 ...	13,604	Expenditure	8,997
Dividends Received	1,215		
Receipts from sales of Post-cards and Publications	16,088	Balance on 31st December, 1984	21,910
	<u>£30,907</u>		<u>£30,907</u>

LIST OF SECURITIES HELD ON 31ST DECEMBER, 1984

	£
7% E.S.B. Stock 1986/91	1,000
8½% Conversion Loan 1986/88	500
9½% National Loan 1984/89	8,121
11% National Loan 1993/98	700
14% National Loan 1985/90	1,670
	<u>£11,991</u>

Responsibility for this fund was transferred from Vote 29 in 1984.

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

	£
Balance on 1st January, 1984	1,275
Receipts from the Employment Guarantee Fund	76,950
	<u>78,225</u>
Payments on behalf of Sectoral Development Committee	78,181
Balance on 31st December, 1984	<u>44</u>

PÁDRAIG Ó HUIGÍN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
13th May, 1985.

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	4,080,000	4,220,418	—	140,418
B.1.—Travelling and Incidental Expenses	197,000	173,049	23,951	—
B.2.—Office Machinery and other Office Supplies	236,000	173,525	62,475	—
C.—Post Office Services	377,000	283,928	93,072	—
D.—Collection of Statistics	998,000	926,898	71,102	—
GROSS TOTAL	£ 5,888,000	5,777,818	250,600	140,418
			Surplus of Gross Estimate over Expenditure £110,182	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised	
E.—Appropriations in Aid	210,000	181,993	£28,007	
NET TOTAL	£ 5,678,000	5,595,825	Net Surplus to be surrendered £82,175	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—Saving was due to postponement of training courses for computer staff pending upgrading of ADP installation and a reduction in international and home travel.
- B.2.—Saving was due to the postponement to the following year of the purchase of office equipment.
- C.—Expenditure on telephone and postal services was lower than anticipated.
- D.—Delays in the appointment of staff for the Labour Force Survey and a cutback in travelling resulted in a saving.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. European Economic Community receipts	187,000	152,598
2. Miscellaneous	23,000	29,395
	£210,000	£181,993

Vote 4

1. The deficiency was due to a delay in receipt of payments from the EEC.
2. Miscellaneous receipts were higher than anticipated.

EXTRA REMUNERATION

One officer received an allowance of £1,089 for duties as a delegate at meetings abroad.

Seven officers received allowances ranging from £508 to £1,111 for higher and special duties.

Thirteen officers received sums varying from £402 to £2,088 for overtime. The total expenditure on overtime was £29,196 which represents an average payment of £179 to one hundred and sixty-three officers.

The total expenditure on taskwork was £6,248 which represents an average payment of £26 to two hundred and forty-one officers. Eighty-four of these officers also received overtime.

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

NOTE

This Account includes expenditure of £16,389 in respect of two officers on loan, without repayment, to other Departments.

THOMAS P. LINEHAN,
Accounting Officer.

CENTRAL STATISTICS OFFICE,
29th May, 1985.

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, 1984, 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) £	4,892,000	4,892,000	—	—

NOTE

In addition to the grant issued from the Vote, an extra amount of £301,000 was issued to An Chomhairle Ealaíon from the Vote for Increases in Remuneration and Pensions (No. 49).

P. Ó hUIGÍN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
22 Aibreán, 1985.

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	5,495,000	5,357,387	137,613	—
A.2.—Consultancy Services	72,000	48,123	23,877	—
B.1.—Travelling and Incidental Expenses	371,000	450,485	—	79,485
B.2.—Office Machinery and other Office Supplies	231,000	235,006	—	4,006
C.—Post Office Services	1,901,000	1,414,714	486,286	—
D.—Management of Government Stocks	2,829,000	2,608,565	220,435	—
E.—Economic and Social Research Institute (Grant-in-Aid)	1,026,000	1,026,000	—	—
F.—National Savings Committee ...	160,000	124,562	35,438	—
G.—Grants for County Development Work	388,000	381,204	6,796	—
H.1.—Payment to Western Development Fund (Grant-in-Aid)	510,000	510,000	—	—
H.2.—Management Expenses of Loans Advanced from Western Development Fund	3,000	2,460	540	—
I.—Commission on Taxation	127,000	100,006	26,994	—
J.—Payment to Special Border Areas Programme Fund (Grant-in-Aid) ...	5,500,000	5,500,000	—	—
GROSS TOTAL	£ 18,613,000	17,758,512	937,979	83,491
			Surplus of Gross Estimate over Expenditure £854,488	
	Estimated	Realised	Surplus of Appropriations in Aid realised £34,580	
<i>Deduct—</i> K.—Appropriations in Aid	100,000	134,580		
NET TOTAL	£ 18,513,000	17,623,932	Total Surplus to be surrendered £889,068	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—The saving arose mainly because the payment of one instalment in respect of a consultancy service for which provision had been made did not take place in 1984.

B.1.—The excess was caused mainly by underestimation of the costs of foreign travel, cleaning and publications.

C.—The saving arose because (i) of overestimation by the Department of Posts and Telegraphs in respect of expenses of management of savings certificates, savings stamps, investment bonds, etc. and (ii) the cost of postal services was less than anticipated.

D.—The saving arose mainly as a result of a renegotiation of the fee payable to the Central Bank in respect of management expenses of National Loans.

F.—The saving arose because of overestimation of salary and other staff costs.

H.2.—The small saving arose because of rounding up 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.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recoupment of salaries, etc., of officers on secondment	40,000	37,360
2. Recoupment of certain travelling expenses and subsistence allowances from the EEC, etc.	40,000	82,140
3. Miscellaneous	20,000	15,080
	<u>£100,000</u>	<u>£134,580</u>

1. The deficit arose mainly because of the non-recoupment during 1984 of the salaries of two officers who were on secondment.

2. Receipts were greater than anticipated.

3. The deficit arose because the Central Bank was unable, due to industrial action, to recoup certain fees due.

EXTRA REMUNERATION

Twelve officers received allowances ranging from £407 to £1,983 in respect of duties as delegates at meetings abroad.

Seven officers received sums varying from £513 to £3,282 for performance of higher duties. One officer received a gratuity of £1,087 for extra attendance.

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

One hundred and thirty officers in all received sums in respect of overtime.

Forty-two of these received sums varying from £427 to £6,116.

The total amount paid in respect of overtime was £65,718.

The total number of officers who received extra remuneration was two hundred and eleven.

Vote 6

NOTES

A sum of £14,202 was charged to Subhead A.1 in respect of the salary of the Secretary of the Savings Committee.

This account includes expenditure of £44,955 in respect of five officers on loan without repayment to other Departments and an amount of £10,388 in respect of an officer on secondment to the EEC. Also included is a sum of £431 spent for the purchase of gifts for presentation by the Minister to his counterparts during the EEC Presidency.

Expenditure of £18,826 and £15,580 in regard to two officers on loan to this Department and the Commission on Taxation, respectively, is included in the accounts of two other Votes.

An *ex-gratia* payment of £10 was made to one officer in respect of loss of personal property in the course of official duty (E.109/41/41).

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS ETC., ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1984.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1984
National Savings Committee	1955-56	£ 1,178,003
Commission on Taxation	1980	428,325

MAURICE F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th April, 1985.

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, 1984

Receipts:—	£	£	£
Balance at 1st January, 1984:			
Cash with Paymaster General	725,463		
Less outstanding orders	<u>25,029</u>	700,434	
Cash on hands in Departments		<u>200,164</u>	900,598
Grant-in-Aid (Subhead J)			<u>5,500,000</u>
			<u>6,400,598</u>
Payments:—			
Projects administered by Departments			3,996,638
Balance at 31st December, 1984:			
Cash with Paymaster General	1,910,588		
Less outstanding orders	<u>10,000</u>	1,900,588	
Cash on hands in Departments		<u>503,372</u>	2,403,960
			<u>£6,400,598</u>

MAURICE F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
24th April, 1985.

SPECIAL BORDER AREAS PROGRAMME

SCHEDULE OF PAYMENTS

Department	Balance at 1st January, 1984	Advanced to Departments	Grantee/Project	Payments by Departments	Balance at 31st December, 1984
	£	£		£	£
O.P.W.	17,448	1,060,000	Glenveagh National Park Glebe Art Gallery National Monuments	880,908 45,849 142,545	692 7,454
Industry, Trade Commerce and Tourism	— —	162,969 997,000	IDA Bord Fáilte	162,969 997,000	— —
Roinn na Gaeltachta	217	460,000	Burtonport/Aranmore Harbour Accommodation Grants Amenities Údarás na Gaeltachta	26,412 14,972 7,336 399,616	11,881
Communications	—	72,377	Londonderry/Lough Swilly Railway Co.	72,377	—
Environment	153,668	997,500	Road Improvements/ Amenities	921,527	229,641
Fisheries and Forestry	28,831	550,000	Killykeen Forest Park	325,127	253,704
Total	£200,164	£4,299,846		£3,996,638	£503,372

WESTERN DEVELOPMENT FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER 1984

Receipts			Payments	
		£		£
Balance at 1st January, 1984	...	171,387	Grants (see schedule)	480,583
Grant-in-Aid (Subhead H.1.)	...	510,000	Balance at 31st December, 1984	200,954
Repayment of grant	...	150		
		£681,537		£681,537

NOTES

1. In addition to the above, a sum of £7,206 which was received from the Employment Guarantee Fund was expended in 1984.
2. Three companies in respect of which repayable advances of £70,937 were outstanding at 31st December, 1984 are in receivership or liquidation.

MAURICE F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
24th April, 1985.

Vote 6

GRANTS

	£
Coolrite Refrigeration Ltd., Bailieborough, Co. Cavan	13,409
Connell Kennedy & Sons Ltd., Ardara, Co. Donegal	5,097
R. Eadie & Sons, Beaufort, Co. Kerry	5,300
Sherkin Island Outdoor Pursuits, Co. Cork	18,506
G. Whelan & Son, Cootehill, Co. Cavan	13,650
Greencastle Fishermen's Co-operative Society Ltd., Co. Donegal	6,000
Hortagro Nurseries and Garden Products Ltd., Galway	8,565
Irish Shoe Supplies (Belturbet) Ltd., Co. Cavan	10,200
Messrs. Biological Laboratories (Ballina) Ltd., Carrentrilla, Ballina, Co. Mayo	11,295
Duignans Mills Ltd., Farnaught, Aughamore P.O., Carrick-on-Shannon, Co. Leitrim	22,467
Carton Bros. Ltd., Shercock, Co. Cavan	27,311
Miscellaneous small grants (under £5,000)	338,783
Total payments from Fund	£480,583

REPAYABLE ADVANCES OUTSTANDING AT 31ST DECEMBER, 1984

	£
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
Total	£81,525

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	£ 1,105,000	£ 1,082,388	£ 22,612	£ —
B.—Travelling and Incidental Expenses	84,000	70,891	13,109	—
C.—Post Office Services	8,000	4,325	3,675	—
GROSS TOTAL	£ 1,197,000	1,157,604	39,396	—
			Surplus of Gross Estimate over Expenditure £39,396	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised £664	
D.—Appropriations in Aid	110,000	109,336		
NET TOTAL	£ 1,087,000	1,048,268	Net surplus to be surrendered £38,732	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving was mainly due to unfilled vacancies and staff changes involving appointments at lower points on salary scales.
- B.—The saving was mainly on staff travelling which was less than anticipated.
- C.—The saving was mainly on postal services. The charges for these services were considerably less than the estimate which was based on prior years figures furnished by the Department of Posts and Telegraphs.

P. GRAHAM,
Accounting Officer.

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL,
12th April, 1985.

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

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	69,707,000	69,809,356	—	102,356
A.2.—Consultancy Services	1,000	922	78	—
B.1.—Travelling and Incidental Expenses	3,284,460	3,416,432	—	131,972
B.2.—Office Machinery and other Office Supplies	4,086,970	4,171,592	—	84,622
C.—Post Office Services	9,771,610	7,016,257	2,755,353	—
D.—Machinery and Equipment for Security Printing and Stamping	585,600	485,581	100,019	—
E.—Motor Vehicles	522,500	480,652	41,848	—
F.—Law Charges, Fees and Rewards	1,155,050	1,059,750	95,300	—
G.—Compensation and Losses	10	23,061	—	23,051
H.—Subscriptions to International Organisations	19,000	21,209	—	2,209
GROSS TOTAL	£ 89,133,200	86,484,812	2,992,598	344,210
			Surplus of Gross Estimate over Expenditure £2,648,388	
	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised £789,429	
<i>Deduct—</i> I.—Appropriations in Aid	9,828,200	10,617,629		
NET TOTAL	£ 79,305,000	75,867,183	Total Surplus to be surrendered £3,437,817	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—Saving was mainly due to the fact that postal charges were considerably below expectations.

D.—Saving was due to the purchase of new machinery for the security printing of childrens' allowance books etc. being delayed, because of on-going discussions with the Department of Social Welfare.

Vote 8

E.—Saving arose because some of the radio telephone equipment, provided for in 1984, was not supplied or paid for in that year.

F.—Saving was due mainly to the fact that the provision made for payments to external solicitors was not utilised to the extent anticipated.

G.—Compensation of £9,891 and legal costs of £9,175 were paid in eleven cases in respect of accidents involving official cars. Compensation of £2,869 was paid in one case involving personal injury to a member of the Revenue staff while on official duty. £831 was paid in compensation in respect of damage done to goods while in official custody and £295 was paid in compensation for the erroneous seizure of a case of whiskey.

H.—Excess was due to the level of contributions to the Customs Co-Operation Council and the International Bureau for the Publication of Customs Tariffs being greater than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for services relating to pay-related Social Insurance Scheme	7,550,000	7,550,000
2. Receipts for printing services relating to Social Insurance ...	174,000	174,000
3. Receipts for printing services relating to An Post and the Department of Communications	636,000	421,720
4. Moneys received for special attendance of officers	500,000	957,323
5. Fines, forfeitures, law costs recovered	700,000	1,035,292
6. Proceeds of customs sales	75,000	194,746
7. Recoupment of certain travel costs from the EEC	70,000	106,166
8. Recoupment of salaries, etc. of officers on secondment	50,000	19,658
9. Payment received for collection of lighthouse dues	8,000	10,600
10. Bill of entry receipts	10,500	18,006
11. Receipts from sale of official cars	5,000	—
12. Statistical returns	6,000	8,002
13. Miscellaneous	43,700	122,116
	<u>£9,828,200</u>	<u>£10,617,629</u>

3. The amount recouped from An Post represented the cost borne by this Vote for the printing of stamps commercially.

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.

Vote 8

EXTRA REMUNERATION

Nineteen members of the Customs and Excise staff received allowances varying from £638 to £1,747 while engaged on investigation duty.

Seven members of the Investigation Unit, Anti-Evasion Branch, received allowances of £1,176 while engaged on audit duty.

Three hundred and forty-four members of the Customs and Excise staff received Night Duty Allowance varying from £403 to £1,842.

One Higher Executive Officer, one Tax Officer, four Clerical Assistants and two Messengers received allowances varying from £468 to £1,149 for performing Higher Duties. Seven Executive Officers, two Staff Officers, fifty-three Clerical Officers, seven Clerical Assistants, one Paper-Keeper, six Messengers, six Assistant Officers, one Legal Staff Officer and three Higher Officers received allowances varying from £401 to £2,497 for performing extra duties. Fifteen members of the Industrial Staff in the Stamping Branch received allowances varying from £436 to £2,654 in respect of productivity, machine work, etc.

One thousand, two hundred and ninety-eight members of the Customs and Excise staff, eight hundred and ninety-one members of the Taxes staff, six hundred and sixty-two members of the General Service staff and, thirty-eight members of the Stamping Branch staff received amounts varying from £400 to £12,372 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 £4,998,324 and the total number of staff engaged on overtime was four thousand, three hundred and sixty-one.

NOTES

During 1984 other Departments were directed by the Department of the Public Service to lend staff to Revenue. This account includes an amount of £774,584 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/released to various bodies without recoupment.

£15,623 — Staff on loan to the EEC

£15,880 — Staff seconded to the Commission on Taxation

£1,095 — Staff seconded to Department of Public Service

£20,288 — Staff on loan to Department of Social Welfare

The account also includes *ex-gratia* payments amounting to £332 as compensation for personal property damaged in the course of employment (E.109/41/41), £200 in respect of goods damaged/stolen while in official custody (E.109/41/41), £400 in respect of faulty T.V. set purchased in customs sale and £2,684 in respect of repayment of interest charged in error to importers, immediately following the introduction of VAT at import, (S.47/3/83 and S.47/1/73).

S. PÁIRCÉIR.

Accounting Officer.

OIFIG NA gCOIMISINEIRÍ IONCAIM
26 Meitheamh, 1985.

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

P.L. McDONNELL,

Ard-Reachtairé Cuntas agus Ciste.

Vote 8

VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1984, WITHOUT REPAYMENT

Number of Vote	Department/Office	Amount
		£
6 (Part)	Pay Master General	1,688
19	Civil Service Commission	23
22	Justice	1,307
28	Environment	1,620
29	Education	26,144
39	Labour	193
40	Industry, Trade, Commerce and Tourism	236
42	Defence	1,257
44	Foreign Affairs	110
47	Health	3,330
	TOTAL £	35,908

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	11,724,000	11,444,951	279,049	—
A.2.—President's Household Staff: Wages and Allowances	70,000	71,117	—	1,117
B.1.—Office of Public Works: Travelling and Incidental Expenses ...	1,748,000	1,763,561	—	15,561
B.2.—Office Machinery and other Office Supplies	400,000	370,074	29,926	—
C.—Post Office Services				
<i>Original</i> £845,000				
<i>Less Supplementary</i> 285,000	560,000	551,210	8,790	—
D.—Purchase of Sites and Buildings				
<i>Original</i> £500,000				
<i>Supplementary</i> 200,000	700,000	699,692	308	—
E.—New Works, Alterations and Additions				
<i>Original</i> £27,000,000				
<i>Less Supplementary</i> 2,700,000	24,300,000	25,741,774	—	1,441,774
F.1.—Maintenance and Supplies				
<i>Original</i> £16,572,000				
<i>Supplementary</i> 3,550,000	20,122,000	19,596,961	525,039	—
F.2.—Furniture, Fittings and Utensils				
<i>Original</i> £1,929,000				
<i>Supplementary</i> 310,000	2,239,000	2,063,658	175,342	—
F.3.—Rents, Rates, etc.				
<i>Original</i> £16,334,000				
<i>Less Supplementary</i> 950,000	15,384,000	15,357,517	26,483	—
F.4.—Fuel, Light, Water, Cleaning Materials, etc.	7,556,000	7,211,786	344,214	—

Vote 9

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.5.—Repair of Courthouses				
<i>Original</i> £10,000				
<i>Supplementary</i> 90,000				
	100,000	95,561	4,439	—
G.1.—Arterial Drainage—Surveys	355,000	335,143	19,857	—
G.2.—Arterial Drainage—Construction Works 	10,950,000	10,961,733	—	11,733
G.3.—Arterial Drainage—Maintenance				
<i>Original</i> £3,294,000				
<i>Less Supplementary</i> 70,000				
	3,224,000	3,304,305	—	80,305
H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores				
<i>Original</i> £1,954,000				
<i>Less Supplementary</i> 295,000				
	1,659,000	1,648,008	10,992	—
I.—Coast Protection				
<i>Original</i> £205,000				
<i>Less Supplementary</i> 50,000				
	155,000	139,534	15,466	—
J.—National Monuments				
<i>Original</i> £2,867,000				
<i>Supplementary</i> 200,000				
	3,067,000	2,882,167	184,833	—
GROSS TOTAL	£ 104,313,000	104,238,752	1,624,738	1,550,490
			Surplus of Gross Estimate over Expenditure £74,248	
	Estimated	Realised		
Deduct—				
K.—Appropriations in Aid				
<i>Original</i> £13,377,000				
<i>Less Supplementary</i> 2,250,000				
	11,127,000	13,175,058		
			Surplus of Appropriations in Aid realised £2,048,058	
NET TOTAL				
<i>Original</i> £90,936,000				
<i>Supplementary</i> 2,250,000				
	£ 93,186,000	91,063,694		
			Total Surplus to be surrendered £2,122,306	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—The saving was due to unfilled vacancies. In addition to the amount expended under this subhead a sum of £389,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

B.2.—Some payments which it was expected would mature within the year did not do so.

Vote 9

D.—The payments in the year were as follows:—

	SERVICE	AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
DEPARTMENT OF FINANCE		£	
Dublin	: Clonskeagh — plot of ground (balance of purchase price)	7,500	S.102/6/26
	: 26–29, 31–32 Upper Merrion Street — fee simple interest (purchase price and costs) ...	4,348	S.102/6/26
REVENUE COMMISSIONERS			
Cavan	: Ballyconnell — site (purchase price)	4,750	S.102/6/26
COMMISSIONERS OF PUBLIC WORKS			
Clare	: Burren National Park — lands (balance of purchase price and costs)	3,902	S.102/4/77
Roscommon	: Lecarrow — lands (purchase price)	15,000	S.102/6/26
Tipperary	: Ardcroney, Nenagh — lands (purchase price and costs)	2,639	S.102/21/80
Wicklow	: Glendalough — wayleave (purchase price)	4,000	S.102/6/26
DEPARTMENT OF JUSTICE			
Garda Síochána—			
Clare	: Kilkee — premises (purchase price)	30,000	S.102/6/26
Cork	: Anglesea Street, Union Quay, — site (deposit)	150,000	S.102/6/26
	: Main Street, Bandon — site (purchase price)	90,000	S.102/6/26
Donegal	: Glenties — premises (balance of purchase price)	7,500	S.102/6/26
	: Milford — premises (balance of purchase price)	20,000	S.102/6/26
Galway	: Kilconnell — premises (balance of purchase price)	9,000	S.102/6/26
Kildare	: Kilcullen Road, Naas — site (purchase price)	115,000	S.102/6/26
	: Monasterevan — site (purchase price)	13,000	S.102/6/26
Limerick	: Cappamore—premises (balance of purchase price)	10,000	S.102/6/26
	: Roxboro Road — site (purchase price)	29,000	S.102/6/26
Longford	: Ardagh — site (purchase price)	6,000	S.102/6/26
Mayo	: Bonnickonlon — premises (pur- chase price)	21,000	S.102/6/26
	: Mulranny — premises (purchase price)	32,500	S.102/6/26
Meath	: Fairgreen, Kells — site (pur- chase price and costs)	38,751	S.102/6/26
Roscommon	: Elphin — site (purchase price and costs)	4,926	S.102/6/26
Tipperary	: Killenaule — premises (balance of purchase price)	12,500	S.102/6/26
Waterford	: Tramore — site (balance of purchase price)	1,061	S.102/6/26
Westmeath	: Mullingar — site (deposit) ...	5,250	S.102/6/26
Wicklow	: Newtownmountkennedy — premises (purchase price) ...	60,500	S.102/6/26
MINOR TRANSACTIONS, BALANCES, ETC.		1,565	S.102/6/26 S.102/4/77

Vote 9

E.—It was not possible to achieve the full amount of the saving provided for in the Supplementary Estimate as payments which matured before the end of the year were greater than expected. Details of expenditure, Department by Department, are at pages 30 and 31.

F.1.—Payments which matured before the end of the year were somewhat less than provided for in the Supplementary Estimate.

In addition to the amount expended under this subhead a sum of £65,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49). Details of expenditure, Department by Department, are at page 32.

F.2.—Payments which matured before the end of the year were somewhat less than provided for in the Supplementary Estimate. In addition to the amount expended under this subhead a sum of £10,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49). The value of stocks held at the Central Furniture Stores at 31st December, 1984, amounted to £200,000, approximately. Details of expenditure, Department by Department, are at page 32.

F.3.—Details of expenditure, Department by Department, are at page 32.

F.4.—Requirements were somewhat less than expected. Details of expenditure, Department by Department, are at page 32.

G.1.—Expenditure on the cross-border scheme and on the purchase of gauges was less 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 £25,948.

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

						£
Catchment Drainage Schemes:	Boyne	...	...	...	...	899,466
	Maigue	...	...	...	...	666,774
	Corrib/Mask/Robe	...	...	...	...	625,237
	Boyle/Bonet	...	...	...	...	574,739

G.3.—The excess arose from some works which became urgently necessary.

H.—The value of stocks held at the Central Engineering Workshops on 31st December, 1984, amounted to £1,000,000, approximately.

I.—Requirements were somewhat less than expected.

J.—The amount of payments which matured before the end of the year was less than expected. In addition to the amount expended under this subhead a sum of £18,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Rents (including receipts from lettings of fishing rights, etc.)				
	<i>Original</i>	£900,000		
	<i>Supplementary</i>	<u>200,000</u>	1,100,000	1,129,839
2. Charges at harbours, parks, etc.				
	<i>Original</i>	£1,300,000		
	<i>Supplementary</i>	<u>300,000</u>	1,600,000	1,799,854
3. Sales of property				
	<i>Original</i>	£650,000		
	<i>Less Supplementary</i>	<u>500,000</u>	150,000	99,694

Vote 9

		Estimated	Realised
		£	£
4. Recoveries from An Post and Bord Telecom Eireann for services carried out on repayment terms			
	<i>Original</i>	£877,000	
	<i>Supplementary</i>	<u>370,000</u>	
		1,247,000	1,353,215
5. Recoveries from Departments, etc., for services carried out on repayment terms		2,000,000	2,388,212
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.			
	<i>Original</i>	£4,300,000	
	<i>Less Supplementary</i>	<u>2,350,000</u>	
		1,950,000	3,813,654
7. Recoveries from EEC in connection with certain arterial drainage operations			
	<i>Original</i>	£2,500,000	
	<i>Less Supplementary</i>	<u>500,000</u>	
		2,000,000	1,367,301
8. Fees, etc., in connection with the operation of the Local Loans Fund			
	<i>Original</i>	£650,000	
	<i>Supplementary</i>	<u>75,000</u>	
		725,000	809,716
9. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.			
	<i>Original</i>	£200,000	
	<i>Supplementary</i>	<u>155,000</u>	
		355,000	413,573
TOTAL			
	<i>Original</i>	£13,377,000	
	<i>Less Supplementary</i>	<u>2,250,000</u>	
		£11,127,000	£13,175,058

2. Charges were increased during the year.
3. Certain sales did not proceed as quickly as had been expected.
4. The extra receipts were due mainly to arrears.
5. Receipts generally reflected the increased cost of works and services and were derived as follows:—

Department of Social Welfare £1,600,000; Agency Fees £256,221; in respect of services rendered by Central Engineering Workshops and Stores £279,991; College of Science £78,868; An Bord Pleanála £52,444; in respect of Central Furniture Stores issues £28,175; Córas Tráchtála £16,482; in respect of miscellaneous stores issues £11,107; Holycross Abbey works £10,000; Department of the Environment £9,549; Department of Foreign Affairs (in respect of previous year's transactions) £7,104 and sundry £38,271.

6. Some receipts unexpectedly came to account within the year.
7. A further receipt from the EEC which was expected did not materialise within the year.
8. There were more new loans than expected. In the year of account loans amounting to £362,156,420 were advanced and repayments amounted to £308,595,699.
9. These receipts which are very numerous and largely subject to casual variation, were derived as follows:—

Sales of produce and surplus stores £149,558; hire of plant £104,963; sales of postcards, maps, photos, etc., £34,101; in respect of electricity, gas, heating, etc., £17,603; facility fees £12,279; compensation for damage £11,781; work for others £22,837; private telephone calls £10,164; Kilkenny Castle bequest £8,035; European organisations in respect of refunds of travelling expenses £6,958 and sundry £35,294.

EXTRA REMUNERATION

Fifty-one officers received overtime payments in excess of £400 with amounts paid varying between £7,076 and £408. Overtime was paid to one hundred and thirty-four officers in all at a total cost of £73,639 including an *ex-gratia* payment of £250 (E.109/65/70).

NOTES

1. This account includes expenditure of £72,069 in respect of staff on loan, without repayment, to other Departments.
2. A site containing 2 roods, 16 perches, with a right of way thereto, was transferred for a nominal consideration by the Department of Fisheries and Forestry (S.55/1/77).
3. Four cases of malicious damage gave rise to losses amounting to £941 (S.200/9/45).
4. A total of £212,500 was paid in compensation in nine cases in respect of personal injury claims by employees arising out of accidents at work. Legal and miscellaneous costs of £27,989 and £6,183, respectively, were also paid during the year. (E.112/15/84; E.112/6/82; E.112/8/84; E.112/5/84; E.112/23/82; E.112/21/84; E.112/5/83; E.112/16/82; E.112/7/84; E.112/6/84; E.112/3/83 and E.112/11/83).
5. A total of £4,942 was paid *ex-gratia* on foot of fifteen claims for damage caused by arterial drainage works (S.59/1/68; S.102/7/49).
6. Losses of stores to a total value of £5,612 were written off at twenty-eight work centres (S.102/37/82).
7. Losses by theft to an estimated value of £32,188 were written off (S.102/37/82; S.102/38/82).
8. Payments totalling £161,799 were made in ten cases of collisions between State vehicles and other vehicles. Of that total £151,508 related to one case (S.48/3/47; S.59/4/71).
9. Expenditure in the year of account on services carried out by this Office on a repayment basis included £26.9 million, approximately, on the National Schools Building Programme; £8.1 million, approximately, on the Telecommunications Development Programme and Telephone Capital Works; £5.2 million, approximately, on Prison Projects and £1 million, approximately, on Fishery Harbour Development Works.
10. One claim amounting to £100 was abandoned (S.55/3/55; S.102/9/37).

P. SCANLAN,
Oifigeach Cuntasaíochta.

OIFIG NA NÓIBREACHA POIBLÍ,
30 Aibreán, 1985.

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

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

Vote 9

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDER-MENTIONED NON-VOTED SERVICES IN THE YEAR ENDED 31ST DECEMBER, 1984

Service	Balance at 1st January, 1984	Receipts, 1984	Payments, 1984	Balance at 31st December, 1984
	£	£	£	£
Marine Works (Ireland) Act, 1902 — Maintenance Fund	(Dr.) 13,850	23,092(a)	9,242	Ni
Commissioners of Public Works in Ireland (Acceptance of Trusteeship) Act, 1978—Barretstown Castle Trust	(Dr.) 9,890	570	2,806	(Dr.) 12126(b)

(a) Includes a subvention of £22,227 from Subhead F.1 (F.53/1/37)

(b) 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 N-OIBREACHA POIBLÍ,
30 Aibreán, 1985.

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

	Departments, etc.	Vote	Expenditure
		£	£
President		20,000	37,605
Oireachtas and European Assembly	810,000	668,358
Taoiseach		—	93,769
Finance		3,465,000	2,379,894
Revenue Commissioners	170,000	172,000
Office of Public Works	542,000	825,952
Ombudsman		—	16,080
Justice		6,584,000	5,451,388
Environment		—	39,636
Education		712,000	772,883
Gaeltacht		—	4,786
Agriculture		825,000	916,550
Industry, Trade, Commerce and Tourism	—	2,363
Communications		100,000	435,221
Defence		80,000	59,182
Foreign Affairs		990,000	2,164,912
Social Welfare		1,325,000	791,818

Vote 9

Departments, etc.

Vote

Expenditure

£

£

Buildings shared by sundry Departments	5,246,000	6,042,326
Other buildings, mainly preservation work	5,672,000	4,356,503
Minor New Works not exceeding £20,000 each	379,000	482,794
Urgent and unforeseen works	5,000	—

Minor balances of expenditure (not provided for above) on works of prior years which may not be completed on 1st January, 1984

75,000

27,754

27,000,000

Less Supplementary

2,700,000

TOTAL

£24,300,000

£25,741,774

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	250,000	309,160	40,000	93,685	—	—	130,000	56,524
Oireachtas and European Assembly	200,000	398,356	50,000	61,478	8,000	10,156	270,000	472,040
Taoiseach	300,000	752,392	40,000	115,489	400,000	487,823	130,000	90,777
Finance	800,000	868,137	100,000	64,693	604,000	559,370	420,000	322,930
Comptroller and Auditor General	2,000	1,087	1,000	323	55,000	13,720	1,000	1,575
Revenue Commissioners	1,650,000	1,883,636	240,000	267,680	4,023,000	3,831,757	1,000,000	1,248,689
Office of Public Works	5,800,000	6,161,486	50,000	244,012	1,173,000	975,512	590,000	510,834
Public Service	145,000	194,484	35,000	48,279	614,000	479,905	160,000	253,093
Ombudsman	5,000	28,968	1,000	155	64,000	16,870	1,000	6,355
Justice	3,500,000	4,069,928	140,000	204,777	2,084,000	2,122,525	1,175,000	1,239,389
Environment	150,000	227,690	60,000	87,079	342,000	325,499	160,000	127,701
Education	800,000	989,763	100,000	114,732	624,000	519,974	500,000	295,977
Fisheries and Forestry	30,000	125,012	15,000	25,780	119,000	107,290	100,000	134,909
Gaeltacht	10,000	17,862	15,000	7,896	39,000	42,451	50,000	33,566
Agriculture	750,000	991,394	150,000	85,176	693,000	703,293	960,000	759,969
Labour	140,000	179,611	50,000	63,803	398,000	478,799	160,000	123,959
Industry, Trade, Commerce and Tourism	150,000	250,117	60,000	65,508	363,000	408,891	120,000	114,686
Communications	180,000	147,576	55,000	52,913	353,000	327,709	204,000	167,051
Defence	200,000	409,983	50,000	96,324	108,000	40,790	125,000	147,848
Foreign Affairs	700,000	794,522	300,000	277,238	2,266,000	1,886,372	500,000	264,867
Social Welfare	600,000	704,782	120,000	105,635	1,486,000	1,474,557	700,000	707,325
Health	150,000	163,428	20,000	33,571	217,000	223,835	70,000	56,665
Energy	50,000	66,564	15,000	25,933	301,000	320,419	30,000	75,057
Unallocated	10,000	(CR)138,977	222,000	(CR)78,501	—	—	—	—
Supplementary	16,572,000	19,596,961	1,929,000	2,063,658	16,334,000	15,357,517	7,556,000	7,211,786
Less Supplementary	3,550,000	—	310,000	—	—	—	—	—
	—	—	—	—	950,000	—	—	—
TOTAL £	20,122,000	19,596,961	2,239,000	2,063,658	15,384,000	15,357,517	7,556,000	7,211,786

STATE LABORATORY

Vote 10

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	860,000	840,902	19,098	—
B.—Travelling and Incidental Expenses	80,000	96,412	—	16,412
C.—Post Office Services	20,000	19,382	618	—
D.—Apparatus and Chemical Equipment	385,000	258,927	126,073	—
GROSS TOTAL	£ 1,345,000	1,215,623	145,789	16,412
			Surplus of Gross Estimate over Expenditure £129,377	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Deficiency in Appropriations in Aid realised £10,261	
E.—Appropriations in Aid	30,000	19,739	Net Surplus to be surrendered £119,116	
NET TOTAL	£ 1,315,000	1,195,884		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The excess was due to (a) increased expenditure on contract cleaning and security services and (b) to increased motor mileage and subsistence rates which were not provided for in the estimate.
- D.—The saving was due to expenditure on laboratory equipment being less than estimated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for various analyses, examinations, tests, etc.	13,000	7,712
2. Recoupment of certain travelling expenses	17,000	12,027
	<u>£30,000</u>	<u>£19,739</u>

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

Vote 10

EXTRA REMUNERATION

One officer received an allowance of £864 in respect of duties as a delegate at meetings abroad.

Fifty-three officers received disturbance allowances of £800 each as a result of the transfer of the State Laboratory from Merrion Street to new accommodation in Abbotstown.

Two officers received overtime payments of £471 and £1,928 respectively. Overtime was paid to four officers in all at a total cost of £2,481.

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

NOTE

Ex-gratia payments of £21 and £41 were made to two officers in respect of damage to personal property in the course of official duties (E.109/41/41).

MAURICE F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE.
24 Aibreán, 1985.

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, 1984, 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	78,578	91,422	—
Surplus to be surrendered <u>£91,422</u>				

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

MAURICE F. DOYLE.
Accounting Officer.

DEPARTMENT OF FINANCE,
24 Aibreán, 1985.

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

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

Vote 12

OFFICE OF THE ATTORNEY GENERAL

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	2,422,000	2,364,727	57,273	—
B.—Travelling and Incidental Expenses	100,000	107,775	—	7,775
C.—Post Office Services	58,000	39,843	18,157	—
D.—Fees to Counsel	320,000	340,861	—	20,861
E.—General Law Expenses	300,000	315,659	—	15,659
F.—Defence of Public Servants ...	7,000	692	6,308	—
G.—Law Reform Commission ...	282,000	268,174	13,826	—
GROSS TOTAL	£ 3,489,000	3,437,731	95,564	44,295
			Surplus of Gross Estimate over Expenditure £51,269	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £5,384	
H.—Appropriations in Aid	60,000	65,384	Total Surplus to be surrendered £56,653	
NET TOTAL	£ 3,429,000	3,372,347		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £20,700 was received from the Vote for Increases in Remuneration and Pensions (No.49).
- B.—Expenditure on travel and general office expenses was greater than expected.
- 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.
- E.—It is difficult to estimate accurately expenditure under this subhead.
- F.—The provision is necessarily conjectural.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
Costs and Fees received by the Chief State Solicitor, etc.	60,000	65,384

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

EXTRA REMUNERATION

Two officers received allowances of £638 and £1,096 respectively for duties as delegates at meetings abroad.

Thirty-one officers received overtime payments ranging from £443 to £6,135.

Overtime was paid to forty-eight officers in all at a total cost of £71,971.

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

MATTHEW RUSSELL.
Accounting Officer.

OFFICE OF THE ATTORNEY GENERAL,
26th April, 1985.

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

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

Net surplus to be surrendered	£127,680	£1,183,000	£
Estimated	7,348	10,000	
Realised	£2,752		
Deficiency in Appropriations in aid realised			
Surplus of Gross Estimate over Expenditure	£38,075		
	£1,104,928	£1,197,000	£
	£1,102	£1,197,000	
	£3,830		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

F—Expenditure on travel and laboratory equipment was less than expected.

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

C—The savings was due to an overestimation of the costs of postal services by the Department of Posts and Telegraphs.

B—The savings was due to the postponement of the purchase of office equipment and a reduction in travel.

A—The deficiency was due to receipts from local authorities for the performance of post-mortems being less than expected.

EXTRA REMUNERATION

A total of £65 was paid to three officers in respect of overtime.

Vote 13

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	249,000	243,095	5,905	—
B.—Travelling and Incidental Expenses	26,000	19,254	6,746	—
C.—Post Office Services	15,000	7,119	7,881	—
D.—Fees to Counsel	808,000	810,124	—	2,124
E.—General Law Expenses	20,000	21,706	—	1,706
F.—State Pathology	75,000	63,630	11,370	—
GROSS TOTAL	£ 1,193,000	1,164,928	31,902	3,830
			Surplus of Gross Estimate over Expenditure £28,072	
Deduct—	Estimated	Realised	Deficiency in Appropriations in aid realised £2,752	
G.—Appropriations in Aid	10,000	7,248	Net Surplus to be surrendered £25,320	
NET TOTAL	£ 1,183,000	1,157,680		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The saving was due to the postponement of the purchase of office equipment and a reduction in travel.

C.—The saving was due to an overestimation of the costs of postal services by the Department of Posts and Telegraphs.

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

F.—Expenditure on travel and laboratory equipment was less than expected.

APPROPRIATIONS IN AID

G.—The deficiency was due to receipts from local authorities for the performance of post-mortems being less than expected.

EXTRA REMUNERATION

A total of £63 was paid to three officers in respect of overtime.

Vote 13

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

SIMON T. O'LEARY,
Accounting Officer.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS,
23rd April, 1985.

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 14

MISCELLANEOUS EXPENSES

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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)	72,500	74,564	—	2,064
B.—Centenarian's Bounty	2,500	1,350	1,150	—
C.—State Entertainment	500,000	495,852	4,148	—
D.—Recoupment to the Central Bank of Ireland of payments to the liquidator of the Irish Trust Bank Ltd. ...	6,000	4,368	1,632	—
TOTAL	£ 581,000	576,134	6,930	2,064

Surplus to be surrendered £4,866

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The provision is necessarily conjectural.

D.—Outstanding cases were settled during the year at a lower level than anticipated.

NOTE

Fees (stamps) amounting to £8,666 were paid to the Property Arbitrators during the year.

MAURICE F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
23rd April, 1985.

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.

STATIONERY OFFICE

Vote 15

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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.

	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	1,482,000	1,446,771	35,229	—
A.2.—Consultancy Services	7,000	499	6,501	—
B.1.—Travelling and Incidental Expenses	110,000	111,309	—	1,309
B.2.—Office Machinery and other Office Supplies	600,000	749,596	—	149,596
C.—Post Office Services	140,000	140,855	—	855
D.—Printing and Binding	4,300,000	4,015,966	284,034	—
E.—Paper and Publications	3,691,000	3,181,349	509,651	—
GROSS TOTAL	£ 10,330,000	9,646,345	835,415	151,760
			Surplus of Gross Estimate over Expenditure £683,655	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Deficiency in Appropriations - in Aid realised £193,000	
E.—Appropriations in Aid	1,400,000	1,207,000		
NET TOTAL	£ 8,930,000	8,439,345	Net Surplus to be surrendered £490,655	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Anticipated consultancy services were not required.
- B.2.—Consumption of certain stores items increased following the acquisition of semi-State status by An Post and Telecom Éireann.
- D.—Certain deliveries provided for were not received until early 1985.
- E.—Requirements of paper were less than expected.

Vote 15

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of publications	400,000	474,227
2. Supplies and services provided on repayment	975,000	679,485
3. Miscellaneous receipts	25,000	53,288
	<u>£1,400,000</u>	<u>£1,207,000</u>

1. Receipts from sales were higher than expected due in some measure to increased prices. Sales are at all times difficult to forecast.
2. Some receipts, anticipated within the year, did not come to account.
3. Recoupment of salaries, etc., of officers on loan to outside bodies and charges on printers in respect of over-use of paper realised more than expected.

VALUE OF STOCK IN HAND ON 31ST DECEMBER, 1984

	£
Paper	1,792,417
Miscellaneous	241,085
	<u>£2,033,502</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 two officers received payment for working overtime; forty-nine of these received amounts varying from £403 to £5,216. The total expenditure on overtime was £86,905.

Thirteen officers received additional allowances totaling £4,385; four of these received amounts ranging from £403 to £2,092.

NOTES

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

£1,245 in respect of unforeseeable additional charges incurred in the execution of a contract (S.9/8/51).

£251 in respect of increase in the quantity ordered under a contract (S.9/8/51).

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

A loss of £80 was suffered through a robbery at the Government Publications Sales Office and was written off (S.49/3/78).

Vote 15

Free copies of official publications valued at £2,497 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 £254 was made to a firm in respect of damage sustained to a car as a result of a collision with a Stationery Office vehicle (S.48/2/53).

BRIAN KISSANE,
Accounting Officer,

STATIONERY OFFICE,
23rd April, 1985.

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 16

VALUATION AND ORDNANCE SURVEY

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	£ 5,573,600	£ 5,536,336	£ 37,264	£ —
B.1.—Travelling and Incidental Expenses	1,269,300	1,254,701	14,599	—
B.2.—Office machinery and other Office Supplies	14,300	10,388	3,912	—
C.—Post Office Services	109,500	73,847	35,653	—
D.—Stores	110,000	117,841	—	7,841
E.—Equipment	782,900	781,669	1,231	—
GROSS TOTAL	£ 7,859,600	7,774,782	92,659	7,841
			Surplus of Gross Estimate over Expenditure £84,818	
<i>Deduct—</i>	Estimated	Realised	Surplus of Appropriations in Aid realised £1,636	
F.—Appropriations in Aid	1,237,600	1,239,236	Total Surplus to be surrendered £86,454	
NET TOTAL	£ 6,622,000	6,535,546		

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Interest received on cheque lodged in a Deposit account pending verification of claimant's entitlements £1,888

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead a sum of £30,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- B.2.—Saving due to an unexpected fall in the volume of data requiring to be processed for computer on a contract basis and to unexpected delay in obtaining a second photocopying machine on rental terms.
- C.—Saving mainly because the new system of payment for postal services on an actual basis, indicated by franking machine settings, proved less costly than the former system of payment on estimated costs advised by the Department of Posts and Telegraphs, and because a new internal P.A.B.X. telephone system for which £10,000 was provided was not yet installed.
- D.—Excess because stocks of quality paper for map printing had to be replenished sooner than expected in order to fulfil contractual agreements.

Vote 16

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	6,038
2. Fees payable pursuant to 23 Vict., c.4 (Sec.9)	...	...	...	...	...	...	...	...	...	27,000	24,150
3. Miscellaneous	...	...	...	...	...	...	...	...	...	4,250	6,195
ORDNANCE SURVEY											
4. Sales of Maps	...	...	...	...	...	...	...	...	...	1,200,000	1,202,593
5. Miscellaneous	...	...	...	...	...	...	...	...	...	55	260
										£1,237,600	£1,239,236

1. Receipts were less than estimated because payments due from some Local Authorities were not received within the year.
2. Receipts were less than estimated because the trend over recent years of growing demand for certified extracts and copies from Valuation Office documents was not maintained.
3. Receipts were greater than estimated, due partly to increased charges and partly to there being no predictable pattern of demand for miscellaneous services.
5. Receipts were greater than estimated due to proceeds of sale of obsolete equipment.

EXTRA REMUNERATION

A total of one hundred and fifty officers were paid overtime. Thirty-seven officers received sums varying from £409 to £4,329. The total amount paid in respect of overtime was £66,322.

P. B. DUFFIN,
Accounting Officer.

VALUATION OFFICE,
29th April, 1985.

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 16

APPENDIX

FACE VALUE OF MAPS SUPPLIED TO AND SPECIAL WORK DONE FOR OTHER GOVERNMENT DEPARTMENTS AND OFFICES DURING YEAR ENDED 31ST DECEMBER 1984, WITHOUT REPAYMENT

Vote No.	Departments, etc.	Face Value of Maps	Cost of Special Work	Total
		£	£	£
3	Department of the Taoiseach	—	168	168
4	Central Statistics Office	112	—	112
8	Office of the Revenue Commissioners	682	—	682
9	Public Works and Buildings	45,749	1,207	46,956
22	Office of the Minister for Justice	—	1,978	1,978
23	Garda Síochána	54,462	1,531	55,993
26	Land Registry and Registry of Deeds	8,975	5,536	14,511
28	Environment	2,508	94	2,602
29	Office of the Minister for Education	1,400	1,815	3,215
35	Fisheries	2,862	8,438	11,300
36	Forestry	43,278	6,428	49,706
37	Roinn na Gaeltachta	63	—	63
38	Agriculture	93,413	—	93,413
39	Labour	66	—	66
40	Industry, Trade, Commerce and Tourism	39,721	246	39,967
42	Defence	71,628	3,051	74,679
46	Social Welfare	316	—	316
47	Health	470	126	596
48	Energy	39,537	246	39,783
	TOTAL	£ 405,242	30,864	436,106

No maps were presented under copyright for year ended 31st December, 1984.

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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.	14,757,000	14,261,339	495,661	—
B.—Contributions towards Rates on premises occupied by Representatives of External Governments	70,000	64,811	5,189	—
GROSS TOTAL	£ 14,827,000	14,326,150	500,850	—
			Surplus of Gross Estimate over Expenditure £500,850	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised £92,381	
C.—Appropriations in Aid	3,451,000	3,358,619		
NET TOTAL	£ 11,376,000	10,967,531	Net Surplus to be surrendered £408,469	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving because liabilities were less than estimated; estimation cannot be precise, as neither poundage rates nor the complete schedule of properties in respect of which liability arises can be known when estimates are prepared.
- B.—Saving due to the fact that a number of relevant claims by external governments for repayment were not received within the financial year.

Vote 17

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))	318,000	377,552
2. Receipts from Post Office Savings Bank for premises occupied in connection therewith	31,000	58,381
3. Payment by Local Authorities for premises occupied by Local Accounts and Supply Staff, Department of the Environment (No. 14 of 1939 (sec. 17))	1,700	1,755
4. Receipts in respect of premises vested in Bord Telecom Eireann and An Post	3,100,300	2,920,931
	<u>£3,451,000</u>	<u>£3,358,619</u>

1 and 2. Receipts under both headings were greater than estimated, because of arrears payments in respect of the year 1983.

4. Receipts were less than estimated; estimation cannot be precise — see note on Subhead A.

P. B. DUFFIN,
Accounting Officer.

VALUATION OFFICE,
29th April, 1985.

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

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

OFFICE OF THE MINISTER FOR THE PUBLIC SERVICE

Vote 18

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	5,371,000	5,189,070	181,930	—
A.2.—Consultancy Services	308,000	200,859	107,141	—
B.1.—Travelling and Incidental Expenses	380,000	455,098	—	75,098
B.2.—Office Machinery and other Office Supplies	120,000	194,038	—	74,038
C.—Post Office Services	230,000	180,205	49,795	—
D.—Central Data Processing Services	1,000,000	788,951	211,049	—
E.—Institute of Public Administration (Grant-in-Aid)	999,000	999,000	—	—
F.—Gaeleagras na Seirbhíse Poiblí ...	35,000	27,314	7,686	—
G.—Civil Service Arbitration Board ...	12,000	4,340	7,660	—
H.—Review Body on Higher Remuneration in the Public Sector	3,000	800	2,200	—
GROSS TOTAL	£ 8,458,000	8,039,675	567,461	149,136
			Surplus of Gross Estimate over Expenditure £418,325	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	<i>Surplus of Appropriations in Aid realised</i>	
I.—Appropriations in Aid	1,300,000	1,477,629	£177,629	
NET TOTAL	£ 7,158,000	6,562,046	Total Surplus to be surrendered £595,954	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—Due to unforeseen circumstances a number of consultancy assignments planned for 1984 were not undertaken, thereby resulting in a saving.

B.1.—The excess was due mainly to expenditure on advertising and travelling and subsistence being greater than anticipated.

Vote 18

- B.2.—The excess arose from the necessity to upgrade and replace certain items of office equipment for which provision had not been made.
- C.—The saving was due mainly to expenditure on postal services being less than expected and to the cost of certain additional telephone services, for which provision had been made, not arising during the year.
- D.—The saving was due mainly to certain computer equipment, and software packages, for which provision had been made, not being acquired during 1984.
- F.—Tháinig laighdiú nach raibh coinne leis ar an méid uaireanta múinteoirachta páirt-aimsire toisc nach raibh an oiread sin státseirbhísigh á scaoileadh saor do na ranganna Gaeilge.
- G.—The saving arose because there were fewer sittings of the Board than expected.
- H.—The saving arose because the position of Chairman of the Review Body was vacant and there were no references before the Review Body in 1984.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from An Post and Bord Telecom Éireann	12,000	11,000
2. Receipts from computer services rendered by Central Data Processing Services	1,219,000	1,405,413
3. Recoupment of salaries, etc., of officers on secondment	44,000	32,581
4. Recoupment of certain travelling and subsistence expenses from the EEC etc.	11,000	13,783
5. Miscellaneous	14,000	14,852
	<u>£1,300,000</u>	<u>£1,477,629</u>

- The shortfall was due to a payment from Bord Telecom Éireann not being received in time for lodgement in 1984.
- The extra revenue arose mainly from increased work provided on a repayment basis for health agencies and the Department of Social Welfare.
- The shortfall was due to the number of officers on secondment being less than expected.
- The surplus was due to the frequency of travel on EEC business being greater than expected.
- The surplus was due to payment being received in respect of the attendance of staff from An Post and Bord Telecom Éireann at pre-retirement courses organised by the Department of the Public Service for which provision had not been included in the original estimate.

EXTRA REMUNERATION

Forty-six officers received allowances ranging from £454 to £1,569 for roster and programming duties. Two officers received allowances of £550 and £772 respectively for duties as delegates at meetings abroad. Seven officers received sums ranging from £415 to £1,177 in respect of special and higher duties. Nine officers received sums of £440 each in respect of disturbance allowances. One hundred and one officers in all received sums in respect of overtime. Fifty-five of these received amounts ranging from £408 to £3,297. A Principal received £1,200 in respect of his membership of the Legal Aid Board. The total amount paid in respect of overtime was £74,432. The total number of officers who received extra remuneration was one hundred and sixty-three.

NOTES

This Account includes expenditure of £12,035 in respect of staff on loan, without repayment, to another Department.

Ex-gratia payments amounting to £545 were made to six officers in respect of loss and damage to personal property in the course of official duties (EI/67/79).

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS ETC., ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1984.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1984
		£
Civil Service Arbitration Board	1950/51	251,948
Review Body on Higher Remuneration in the Public Sector	1969/70	304,559

KEVIN MURPHY,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
29 Aibreán, 1985.

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.

VALUE OF COMPUTER TIME RENDERED TO OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1984, WITHOUT REPAYMENT.

Number of Vote	Departments, etc.	Amount
		£
4	Central Statistics Office	218,481
6	Finance	122,303
7	Comptroller and Auditor General	286
9	Public Works	2,323
15	Stationery Office	316
16	Valuation and Ordnance Survey	2,637
19	Civil Service Commission	7,612
22	Justice	57,876
28	Environment	105,144
29, 30 and 31	Office of the Minister for Education, Primary and Post-Primary Education	87,080
35	Fisheries	532
36	Forestry	32,026
38	Agriculture	63,396
39	Labour	56,126
40	Industry, Trade, Commerce and Tourism	2,559
41	Communications	2,100
42	Defence	72,363
44	Foreign Affairs	57,356
46	Social Welfare	5,266
47	Health	2,094
48	Energy	664
		£898,540

Vote 19

CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31st December, 1984, compared with the sum granted, for the salaries and expenses of the Civil Service Commission and of the Local Appointments Commission.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	1,443,000	1,299,696	143,304	—
A.2.—Examiners, etc.	187,000	90,316	96,684	—
B.1.—Travelling and Incidental Expenses	149,000	135,762	13,238	—
B.2.—Office Machinery and other Office Supplies	83,000	82,731	269	—
C.—Post Office Services	191,000	84,226	106,774	—
D.—Examinations	304,000	267,315	36,685	—
GROSS TOTAL	£ 2,357,000	1,960,046	396,954	—
			Surplus of Gross Estimate over Expenditure £396,954	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £392,811	
E.—Appropriations in Aid	1,242,000	849,189	Net Surplus to be surrendered £ 4,143	
NET TOTAL	£ 1,115,000	1,110,857		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—A drop in the overall volume of work enabled savings to be effected in staffing costs.
- A.2.—Some examinations which were provided for at the time of estimating were not held with resultant savings in fees to examiners, superintendents, etc.
- B.1.—Reductions in the volume of work resulted in savings in the travel and subsistence costs of examiners, superintendents of examination centres and members of interview boards.
- C.—Fewer examinations and new procedures adopted to reduce postage costs resulted in substantial savings under this heading.
- D.—The reduction in the number of examinations resulted in lower expenditure on examination accommodation. A change in the design of advertisements also contributed to these savings.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from An Post and Bord Telecom Éireann	750,000	351,465
2. Receipts from County and County Borough Councils, Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))	492,000	496,848
3. Miscellaneous	—	876
	<u>£1,242,000</u>	<u>£849,189</u>

1. Services rendered on behalf of An Post and Telecom Éireann were less than had been envisaged when the estimates were prepared and certain amounts due in 1984 were not received.

3. Additional receipts, which were not anticipated, mainly in respect of services rendered were realised.

EXTRA REMUNERATION

Twenty-one officers in all received sums in respect of overtime. Nine of these received amounts varying from £575 to £3,342. The total amount paid in respect of overtime was £14,618.

The total number of officers to receive extra remuneration was twenty-six.

NOTE

The expenditure charged to Subhead B.1. includes £16,262 in settlement of a claim for compensation to a staff member arising out of an accident at work (E. 112/10/84).

SEÁN DE BUILTÉAR,
Accounting Officer.

CIVIL SERVICE COMMISSION,
30 Aibreán, 1985.

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 20

OFFICE OF THE OMBUDSMAN

ACCOUNT of the sum expended, in the year ended 31st December, 1984, compared with the sum granted, for the salaries and expenses of the Office of the Ombudsman.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	200,000	183,670	16,330	—
B.—Travelling and Incidental Expenses	20,000	16,387	3,613	—
C.—Publicity and Advertising	20,000	18,262	1,738	—
D.—Post Office Services	10,000	4,672	5,328	—
E.—Office Machinery	18,000	17,848	152	—
F.—Consultancy Fees	7,000	2,810	4,190	—
TOTAL	£ 275,000	243,649	31,351	—

Surplus to be surrendered £31,351

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The saving arose because of a delay in appointing staff due to factors beyond the control of this Office.

B, C, D, and F.—The savings on these subheads were due to the fact that as this was a new Vote it was impossible to forecast expenditure with absolute accuracy.

EXTRA REMUNERATION

Eight officers in all received sums in respect of overtime. Three of these received amounts varying from £513 to £1,063. The total amount paid in respect of overtime was £3,073. One officer, on loan from another Department, received £574 for higher duties.

The total number of officers to receive extra remuneration was nine.

NOTE

The Account of another Vote includes expenditure of £9,040 in respect of remuneration of an officer on loan, without repayment, to this Office.

D. CURRAN,
Accounting Officer.

OFFICE OF THE OMBUDSMAN,
26 Aibreán, 1985.

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

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

SUPERANNUATION AND RETIRED ALLOWANCES **Vote 21**

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	26,160,000	26,214,908	—	54,908
B.—Payments under the Contributory Pensions Schemes for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	4,454,000	3,988,314	465,686	—
C.— <i>Ex-gratia</i> pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	3,058,000	3,131,182	—	73,182
D.—Additional Allowances and Gratuities in respect of Established Officers and payments in respect of Transferred Service	10,647,000	9,678,581	968,419	—
E.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	20,000	29,276	—	9,276
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 ...	5,296,000	6,243,154	—	947,154
G.—Injury Grants and Medical Fees	63,000	67,112	—	4,112
H.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	49,000	42,430	6,570	—
GROSS TOTAL £	49,747,000	49,394,957	1,440,675	1,088,632
			Surplus of Gross Estimate over Expenditure £352,043	
	Estimated	Realised	Surplus of Appropriations in Aid realised £527,795	
<i>Deduct—</i>				
I.—Appropriations in Aid	6,503,000	7,030,795		
NET TOTAL £	43,244,000	42,364,162	Total Surplus to be surrendered £879,838	

Vote 21

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The projected increase in the number of widows did not materialise.
- D.—The cost of lump sums and death gratuities is difficult to predict because of wide fluctuations from year to year in the number who retire early on ill-health grounds, die in service or retire voluntarily before the maximum retirement age.
- E.—The projected diminution in numbers did not materialise.
- F.—Due to the higher age structure and higher retirement age for non-established employees there is a wide fluctuation from year to year in the number of deaths and ill-health retirements, which cannot be accurately forecast.
- G.—It is difficult to predict the number and cost of injury grants to be paid.
- H.—The number of pensioners paid from this subhead is very small and declining. The decline was greater than what was projected in 1984.

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)	24,500	27,603
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	500	—
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))	2,802,000	2,744,000
4. Receipts in respect of pension liability of staff on loan, etc. ...	140,000	129,990
5. Contributions to Widows' and Children's Pensions Schemes for Civil Servants and others	3,400,000	3,925,464
6. Repayment of Gratuities, etc.	9,000	15,312
7. Purchase of notional service	120,000	170,811
8. Miscellaneous	7,000	17,615
	<u>£6,503,000</u>	<u>£7,030,795</u>

1. This recoupment which relates to 1983 was greater than the sum estimated for 1984. The amount due in respect of 1984 was not received until early 1985.
2. Anticipated payments by Local Authorities did not occur.
4. The number of officers on loan was less than expected.

5. Increased contributions due to a general pay increase were not taken into account when the estimate was prepared.
6. The number of gratuities repaid cannot be accurately forecast.
7. The number who opt to purchase service cannot be accurately forecast.
8. The level of refunds from other organisations under the Transfer of Service Scheme is not predictable.

EXTRA REMUNERATION

Forty-three pensioners received from public funds sums ranging from £427 to £12,912 as remuneration for services rendered.

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

KEVIN MURPHY,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
26 Aibreán, 1985.

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 22 OFFICE OF THE MINISTER FOR JUSTICE

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	£ 7,638,000	£ 7,247,381	£ 390,619	£ —
A.2.—Consultancy Services 	32,000	31,703	297	—
B.1.—Travelling and Incidental Expenses	873,000	807,236	65,764	—
B.2.—Office Machinery and other Office Supplies 	139,000	143,992	—	4,992
C.—Post Office Services 	591,000	596,493	—	5,493
D.—Payments to the Incorporated Council of Law Reporting for Ireland ...	38,000	27,000	11,000	—
E.—Commissions and Special Inquiries	87,000	40,017	46,983	—
F.1.—Legal Aid—Criminal 	1,850,000	1,847,587	2,413	—
F.2.—Legal Aid Board (Grant-in-Aid)	1,340,000	1,340,000	—	—
G.—Compensation for Personal Injuries Criminally Inflicted 	2,000,000	2,340,214	—	340,214
GROSS TOTAL	£ 14,588,000	14,421,623	517,076	350,699
			Surplus of Gross Estimate over Expenditure £166,377	
	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised £30,760	
<i>Deduct—</i> H.—Appropriations in Aid	314,000	344,760		
NET TOTAL	£ 14,274,000	14,076,863	Total Surplus to be surrendered £197,137	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Fees for Nationality and Citizenship Certificates (No. 26 of 1956) ...	35,000	31,018
Public Record Office Fees	1,000	692

The Account includes expenditure on the Public Record Office, the Keeper of State Papers and purchase of historical documents up to 27th January 1984, on which date responsibility for such services was transferred to the Department of An Taoiseach—Vote 3.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—The saving was mainly due to a delay in recruitment.

B.1.—The saving is due mainly to Probation and Welfare Service spending on travel being less than expected. Also, anticipated increases in contract cleaning costs did not occur.

D.—The saving arose because the Council did not spend the amount allocated for assistance towards the publication of legal text books.

E.—The saving arose because expenditure by the Committee of Inquiry into Prisons was less than expected and because fees paid to members of the Criminal Injuries Compensation Tribunal were less than expected.

F.2.—In addition the amount expended under this subhead a sum of £32,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

G.—The cost of matured claims finalised during the year was greater than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Film Censorship fees (cash)	56,000	62,611
2. Recoupment of salaries, etc. of officers on secondment	243,000	264,869
3. Miscellaneous	15,000	17,280
	<u>£314,000</u>	<u>£344,760</u>

1. Receipts under this subhead depend on the number of films submitted to the censor during the year and an accurate forecast is difficult.

2. The surplus arose because additional salaries were recouped from the Legal Aid Board in respect of extra staff seconded during the year and because of additional recoupment arising from wage increases given in 1984.

3. It is difficult to estimate receipts under this heading.

EXTRA REMUNERATION

One hundred and two officers received overtime payments in excess of £400 with amounts varying between £420 and £3,681. Overtime was paid to two hundred and ten officers in all at a total cost of £139,027.

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

An officer in the Forensic Science Laboratory received a fee of £300 for acting as an extern examiner in biochemistry to three regional colleges of technology.

Vote 22

NOTES

Ex-gratia payments of £13 and £48 were made to two officers in respect of theft of personal property (E.109/41/41).

Ten *ex-gratia* payments, totalling £9,635 were made to five counsel and five solicitors whose assignments in a number of criminal cases were technically outside the scope of the Criminal Legal Aid Scheme, 1965–1982 (S.13/9/80).

Sums totalling £373 and £383 were charged to subheads A.1 and B.1 respectively and £783 was brought to account as appropriations in aid, in respect of irreconcilable pre-1980 suspense account balances (S.13/7/63).

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER 1984

Commission or Special Inquiry	Year of Appointment	Total expenditure to 31st December, 1984
Criminal Injuries Compensation Tribunal	1974	119,425
Committee of Inquiry into Prisons ...	1984	22,266

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
28th April, 1985.

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	170,652,000	168,282,018	2,369,982	—
B.1.—Travelling and Incidental Expenses	8,107,000	9,028,493	—	921,493
B.2.—Office Machinery and other Office Supplies	1,264,000	1,270,357	—	6,357
C.—Post Office Services	5,147,000	5,053,957	93,043	—
D.—Clothing and Accessories	1,400,000	1,462,271	—	62,271
E.—Station Services	1,541,000	1,454,732	86,268	—
F.—St. Paul's Garda Medical Aid Society (Grant-in-Aid)	23,000	21,929	1,071	—
G.—Transport	5,923,000	5,852,513	70,487	—
H.—Radio and other Equipment	1,684,000	3,241,505	—	1,557,505
I.—Aircraft	1,000	—	1,000	—
J.—Superannuation, etc.	27,961,000	26,768,677	1,192,323	—
K.—Witnesses' Expenses	300,000	252,778	47,222	—
GROSS TOTAL £	224,003,000	222,689,230	3,861,396	2,547,626
			Surplus of Gross Estimate over Expenditure £1,313,770	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £382,105	
L.—Appropriations in Aid	3,015,000	3,397,105		
NET TOTAL £	220,988,000	219,292,125	Total Surplus to be surrendered £1,695,875	

Vote 23

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—In addition to the amount expended under this subhead, a sum of £6,525,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

B.1.—The excess was due mainly to higher than expected compensation payments under the Garda Síochána (Compensation) Acts 1941–1945 and in cases where civilians have been injured in accidents involving Garda cars. High Court awards are difficult to forecast accurately. Also additional spending was necessary in connection with a number of major Garda operations.

E.—The saving was due mainly to expenditure on fuel costs being less than expected. It is difficult to forecast fuel costs accurately.

H.—The excess was due to a decision to purchase outright in 1984 radio equipment for which only leasing costs had been provided in the estimates.

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 £890,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

K.—Expenditure under this subhead is difficult to estimate accurately. It depends on the volume of court cases heard, numbers of witnesses called and the level of expenses claimed.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions to the Garda Síochána Widows' and Children's Pensions Scheme	2,020,000	2,191,360
2. Miscellaneous Receipts	995,000	1,205,745
	<u>£3,015,000</u>	<u>£3,397,105</u>

1. Contributions to the Garda Síochána Widows' and Children's Pension Scheme are linked to pay rates and rose in step with pay increases during the year.

2. The surplus is due to higher than expected receipts from sale of old stores, recovery in respect of damage to official vehicles and other Garda property and accident report fees. Miscellaneous receipts are difficult to estimate accurately.

Miscellaneous items comprised the following:—

	£
Repayment of advances under Subhead B.1.	31,871
Repayment for services rendered by the Garda Síochána	151,910
Recovery in respect of damage to official vehicles and other Garda property	85,282
Proceeds of sales of used vehicles, old stores and forfeited and unclaimed property	466,778
Fees for accident and malicious damage reports	320,956
Centage charge to Insurance Companies for collection of insurance premiums	32,290
Recovery of witnesses' expenses	28,802
Minor unclassified items	87,856
	<u>£1,205,745</u>

STATEMENT OF LOSSES (GARDA VEHICLES ETC.)

In forty-nine accidents involving Garda Síochána vehicles, damage and other costs amounting to £283,730 was attributable to Garda personnel. In three of these cases compensation totalling £1,086 was recovered (S.13/18/56).

In three hundred and sixty-two accidents involving Garda Síochána vehicles, damage and other costs amounting to £267,730 was not attributable to Garda personnel. In the case of one hundred and six of these accidents compensation totalling £53,700 was recovered (S.13/18/56 and S.16/1/67).

In seventeen accidents involving Garda Síochána vehicles, damage and other costs amounting to £52,732 was partly attributable to Garda personnel. In one of these cases a compensatory sum of £1,035 was recovered.

In one hundred and five accidents involving Garda Síochána vehicles, damage and other costs amounting to £511,176 was charged where responsibility has not yet been assigned. In six of these cases compensation totalling £3,406 was recovered (S.13/18/56 and S.16/1/67).

In two hundred and thirty-five cases involving damage amounting to £77,563 to Garda Síochána vehicles, the Garda Authorities had determined the damage was maliciously caused. In forty of these cases compensation totalling £21,564 was recovered (S.200/9/45).

EXTRA REMUNERATION

Nine thousand, three hundred and eighty-seven members of the Garda Síochána and fifty-eight civilian employees received overtime payments in excess of £400, with amounts paid varying between £400 and £10,759. Overtime was paid to a total of eleven thousand, two hundred and thirty persons in all at a total cost of £13,584,615.

Six members of the Garda Síochána received amounts totalling £2,517 and ranging from £112 to £1,438 from Vote 4 for work on the collection of statistics.

NOTES

£11,990 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 1984, without payment.

Sums amounting to £742 representing the cost of repairs to three Garda cars damaged in three accidents involving Army vehicles were written off (S.17/7/63).

Sums amounting to £3,967 representing the cost of repairs to two Garda cars damaged in two accidents involving vehicles belonging to the Department of Posts and Telegraphs were written off (S.13/7/63), (S.16/1/67).

A sum of £203 was written off in respect of the loss of a hydraulic jack (S.13/7/63).

An overpayment of £29 to an officer who abandoned his post, was written off as irrecoverable (S.13/7/63).

A sum of £60 was written off in respect of a loss of money paid in respect of warrants (S.13/7/63).

A sum of £1,000, plus £406 legal costs was paid in respect of an officer who was injured by a faulty electrical installation (S.13/14/76).

An overpayment totalling £8,464 of *ex-gratia* pension benefits to the children of a Garda Widow who were ineligible for such benefits was written off (S.13/7/63).

An *ex-gratia* payment of £20,000 was made in respect of legal costs arising from a traffic accident involving a Garda vehicle (S.10/4/82).

Vote 23

Ex-gratia payments of £17, £60 and £11 were made to three civilians for expenses incurred in abortive attendance in court as a result of incorrect notifications (S.13/8/78).

A payment of £12, plus £34 legal costs, was made to a civilian for damage to personal property (S.13/14/76).

An *ex-gratia* payment of £44 was made to a civilian for damage to personal property (S.13/14/76).

An *ex-gratia* payment of £5 was made to a civilian for damage to personal property (S.13/14/76).

An *ex-gratia* payment of £29 was made to a civilian for the loss of personal property while assisting the Gardai (S.13/14/76).

A sum of £2,325, plus £278 legal costs, was paid to a civilian for the loss of personal property while in Garda custody (S.16/1/67).

A sum of £343 was paid to a civilian whose vehicle was damaged while being towed by a Garda tow wagon (S.13/14/76).

A sum of £375, plus £37 legal costs, was paid to a car hire firm arising from the retention of a vehicle for forensic examination by the Gardai (S.13/14/76).

A sum of £400 was paid to a civilian whose caravan was damaged while being towed by a Garda tow wagon (S.13/14/76).

A sum of £250 was paid to a civilian in respect of damage to his vehicle while in Garda custody (S.13/14/76).

A sum of £222 plus £50 legal costs was paid to a civilian whose car was damaged by Garda crash barriers (S.13/14/76).

A sum of £18 was paid to a Garda in respect of the loss of personal property (S.13/8/78).

Five Gardai received payments, £116, £40, £234, £137 and £40, as compensation for cash and personal property stolen from them while on duty (S.13/14/76), (S.13/7/63).

A sum of £48,750 was paid to a civilian who was injured in a road accident involving a Garda car (S.16/1/67).

A sum of £1,150 was paid in respect of a civilian injured in a road accident involving another vehicle which had been stopped by Gardai (S.13/14/76).

A payment of £950 was made to a civilian who was injured in a cell fire (S.13/14/76).

Sums totalling £17,310 and £3,615 were charged to Subheads A and B.1 respectively, and £53,528 was brought to account as appropriations in aid, in respect of irreconcilable pre-1980 suspense account balances (S.13/7/63).

A sum of £28,980 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 £24,938 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 £13,079 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 £13,079 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).

Sums totalling £14,431, £29,800 and £19,700 were charged to Subhead C in respect of postal expenditure by the Association of Garda Sergeants and Inspectors, the Garda Representative Association and the Garda Medical Aid/Benevolent societies respectively (S.13/6/84).

A sum of £8, 376 was charged to Subhead C in respect of telephone expenditure by the above bodies (S.13/6/84).

Vote 23

GARDA SÍOCHÁNA REWARD FUND, 1984

The following statement shows the total receipts proper to the Fund for the year 1984, and the amount of payments in that period and the balance of the Fund at 31st December, 1984.

					£
Balance brought forward on 1st January, 1984	...	...	...		3,620
Receipts for year ended 31st December, 1984	...	...	...		12,909
					<hr/> 16,529
Payments for year ended 31st December, 1984	...	...	...		6,764
					<hr/> £9,765

The receipts into the Fund for the year amounted to £12,909 as shown hereunder:—

					£
Contribution from Garda Vote	...	...	...	...	415
Receipts from disciplinary measures	...	...	...	...	4,087
Revenue Rewards	...	...	...	...	6,833
Fishery Rewards	...	...	...	...	1,574
					<hr/> £12,909

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE
28th April, 1985.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1984, compared with the sum granted, for expenses in connection with prisons, including centres of detention for juveniles; and for probation and welfare services; 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	27,246,000	26,773,106	472,894	—
B.1.—Travelling and Incidental Expenses	890,000	655,188	234,812	—
B.2.—Office Machinery and other Office Supplies	40,000	40,350	—	350
C.—Post Office Services	302,000	208,613	93,387	—
D.—Buildings and Equipment	12,778,000	7,219,317	5,558,683	—
E.—Prison Services, etc.	3,896,000	3,673,846	222,154	—
F.—Manufacturing Department and Farm	330,000	238,044	91,956	—
G.—Probation and Welfare Services ...	1,024,000	863,306	160,694	—
H.—Educational Services	120,000	131,036	—	11,036
I.—Prison Officers Medical Aid Society (Grant-in-Aid)	100,000	—	100,000	—
GROSS TOTAL	£ 46,726,000	39,802,806	6,934,580	11,386
			Surplus of Gross Estimate over Expenditure £6,923,194	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Deficiency in Appropriations in Aid realised £78,288	
J.—Appropriations in Aid	558,000	479,712		
NET TOTAL	£ 46,168,000	39,323,094	Net Surplus to be surrendered £6,844,906	

Estimated daily average number of prisoners	...	...	...	1,578
Actual daily average number of prisoners	...	...	...	1,590

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £982,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- B.1.—The saving arose because expenditure on uniforms, home travel, escort of prisoners and staff training was less than expected.
- C.—Postal expenditure was less than expected.
- D.—The saving arose mainly because building construction proceeded at a slower pace than expected during the year, offset partly by greater progress on maintenance work.
- E.—The saving arose because expenditure on fuel, light, clothing, bedding and training equipment was less than anticipated, offset partly by an excess on victualling and medical supplies.
- F.—The saving arose mainly because developments in the workshop areas did not proceed as quickly as expected and expenditure on raw materials was consequently less than estimated.
- G.—The saving arose because the pace of acquisition and renovation of premises for use as hostels and workshops was slower than expected, offset partly by increased assistance to voluntary bodies for the operation of existing centres.
- H.—The excess arose because of increased spending on educational materials generally and the provision of expanded educational facilities in some prisons.
- I.—The Grant-in-Aid was not made to the Medical Aid Society as the scheme did not become operational during the year.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Receipts from Manufacturing Department and Farm (including produce used in prisons)		325,000	216,180
2. European Social Fund		163,000	89,374
3. Miscellaneous		70,000	174,158
		<u>£558,000</u>	<u>£479,712</u>

1. The deficiency arose because the level of workshop activity was less than expected.
2. Receipts from the European Social Fund were less than expected because work on some construction schemes was less than expected.
3. The surplus arose because the sale of miscellaneous items was greater than expected and capitation grants which had not been provided for were received from Local Authorities, under Section 74 of the Children Act, 1908, towards the cost of maintaining young offenders in Loughan House when it operated as a Special School.

EXTRA REMUNERATION

One thousand, four hundred and sixty-nine officers received overtime payments in excess of £400, with amounts paid varying between £404 and £18,494. Overtime was paid to one thousand, five hundred and sixty-seven officers in all at a total cost of £7,271,553.

NOTES

Sums of £365 and £95 were paid to civilians for damage to personal property (S.13/14/76).

A sum of £359 was paid to a civilian for damage to his vehicle involved in a collision with an Official Prison Van (S.13/16/74).

Vote 24

Ex-gratia payments of £98, £60, £29 and £62 were made to four officers for damage to personal property while on duty (E.109/41/41).

A sum of £753 in respect of theft from petty cash in Loughan House in 1982 was written off (S.13/7/63).

A sum of £115 was paid to a former prisoner in respect of the loss of personal property (S.13/8/78).

A sum of £510, plus £395 costs was paid in respect of a prisoner who was injured in an accident while working in Prison (S.13/14/76).

A sum of £4,000 was paid to a Prison Officer who sustained injury in an accident while on duty (S.13/14/76).

A payment of £4,000 was made *ex-gratia* to the widow of a member of the Prison Service (E.25/1/64).

A sum of £10,449 was awarded to an ex-prisoner for personal injuries received while in Prison (S.13/14/76).

A sum of £30,000 was paid to a Prison Officer injured in an accident while on duty (S.13/14/76).

Sums totalling £811 were paid in respect of three accidents involving Prison Service vehicles (S.13/16/74; S.16/1/67).

Sums totalling £1,542 and £371 were charged to subheads A and B.1 respectively, and £5,886 was brought to account as appropriations in aid, in respect of irreconcilable pre-1980 suspense account balances (S.13/7/63).

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th April, 1985.

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

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

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st DECEMBER, 1984

	Agriculture	Other Industries	Total		Agriculture	Other Industries	Total
Stock in hand, 1st January, 1984	£	£	£	Sales	£	£	£
Purchases	24,995	198,566	223,561	*Stock in hand 31st December, ...	40,468	178,246	218,714
Profit	24,586	193,586	218,172	1984	20,893	194,899	215,792
Loss	11,780	—	11,780				
	—	—19,007	—19,007				
	£61,361	£373,145	£434,506		£61,361	£373,145	£434,506

*Materials, £120,246; manufactured goods, £14,296; tools, etc., £81,250.

RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1st January, 1984	£	Amount due in respect of sales as at 1st January, 1984	£
Purchases during year ended 31st December, 1984	50,835	Sales during year ended 31st December, 1984	47,605
	218,172		218,714
†Amount due in respect of purchases as at 31st December, 1984	269,007		266,319
	30,963		50,139
Expenditure from Subhead F as per Appropriation Account	£238,044	Receipts under Subhead J(1) as per Appropriation Account	£216,180
†Viz.—Public Departments, £13,638; other persons, £17,325.		*Viz.—Public Departments, £15,653; other persons, £34,486.	

A. WARD,
Accounting Officer.

Vote 24

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	£ 7,878,000	£ 7,447,976	£ 430,024	£ —
B.1.—Travelling and Incidental Expenses	785,000	885,252	—	100,252
B.2.—Office Machinery and other Office Supplies	213,000	224,545	—	11,545
C.—Post Office Services	448,000	593,930	—	145,930
GROSS TOTAL	£ 9,324,000	9,151,703	430,024	257,727
			Surplus of Gross Estimate over Expenditure £172,297	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
D.—Appropriations in Aid	555,000	598,064	£43,064	
NET TOTAL	£ 8,769,000	8,553,639	Total Surplus to be surrendered £215,361	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Court Percentages (Cash)	25,000	7,156

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving was mainly due to the non-filling of new posts.
- B.1.—The excess was due mainly to an increase in rates for travelling and subsistence effective from 1st January, 1984, which had not been provided for.
- B.2.—The excess was mainly due to the purchase of an additional fast computer printer which helped reduce overtime costs. This expenditure was partly offset by a saving on photocopying costs.
- C.—Postal and telephone expenditure was greater than expected.

APPROPRIATIONS IN AID

											Estimated	Realised
											£	£
1. Fines	...	...	...	...	...	...	...	...	...	...	450,000	457,200
2. Fees	...	...	...	...	...	...	...	...	...	...	85,000	97,131
3. Miscellaneous	...	...	...	...	...	...	...	...	...	...	20,000	43,733
											<u>£555,000</u>	<u>£598,064</u>

It is difficult to estimate accurately the receipts under these headings.

EXTRA REMUNERATION

Eighty-two officers received overtime payments in excess of £400, with amounts paid varying between £407 and £4,539. Overtime was paid to two hundred and nine officers in all at a total cost of £99,171.

NOTES

An *ex-gratia* payment of £75 was made to a civilian in respect of damage to personal property while in the Four Courts (S.13/8/78).

An *ex-gratia* payment of £15 was made to an officer in respect of damage to personal property (E.109/41/41).

An *ex-gratia* payment of £63 was made to an officer in respect of theft of personal property (E.109/41/41).

An irrecoverable overpayment of £173 in respect of a Ward of Court was written off (S.13/7/63).

A discrepancy of £109 that arose in the Fines Account of the Dublin Metropolitan District Court was written off (S.13/14/76).

An irrecoverable overpayment of £46 to a former officer was written off (S.13/7/63).

Sums totalling £789 and £514 were charged to Subheads B.1 and A respectively, and £177 was brought to account as appropriations in aid, in respect of irreconcilable pre-1980 suspense account balances (S.13/7/63).

Fees paid by means of Revenue stamps were:—

											£
District Court fees	...	...	...	...	...	...	...	...	...	...	1,937,158
Circuit Court fees	...	...	...	...	...	...	...	...	...	...	1,209,025
Judicature fees (including Bankruptcy fees, Judgments Registry fees and Chief Justice fees)	...	...	...	...	...	...	...	...	...	...	2,675,819

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
28th April, 1985.

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

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

Vote 26 LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31st December, 1984, compared with the sum granted, for the salaries and expenses of the Land Registry and of the Registry Deeds.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	5,116,000	4,954,671	161,329	—
B.1.—Travelling and Incidental Expenses	204,000	76,957	127,043	—
B.2.—Office Machinery and other Office Supplies	212,000	225,048	—	13,048
C.—Post Office Services	213,000	281,575	—	68,575
TOTAL	£ 5,745,000	5,538,251	288,372	81,623

Surplus to be surrendered £206,749

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Land Registry Fees	£6,368,494
Registry of Deeds fees	£237,011

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—The saving was mainly due to anticipated large compensation payments not arising during the year and a reduction in estimated cleaning costs.
- B.2.—The excess was due to the purchase of additional essential computer equipment and higher than expected photocopying costs. This was partially offset by savings on other office equipment.
- C.—Postal expenditure was greater than expected.

EXTRA REMUNERATION

Fifty-six officers received overtime payments in excess of £400, with amounts paid varying between £411 and £2,824. Overtime was paid to two hundred and eighty-three officers in all at a total cost of £101,591.

NOTES

- An *ex-gratia* payment of £12 was made to an officer for damage to personal property (E.109/41/41).
- An *ex-gratia* payment of £3 was made to an officer for loss of personal property (E.109/41/41).
- A sum of £119 which represents a cash discrepancy in the Land Registry Fees Account due to loss or theft has been written off (S.13/7/63).
- A sum totalling £4,453, was charged to Subhead A, and £1,624 was written back to Subhead B.1, in respect of irreconcilable pre-1980 suspense account balances (S.13/7/63).

Vote 27 CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	£ 99,000	£ 97,540	£ 1,460	—
B.—Travelling and Incidental Expenses	5,500	4,326	1,174	—
C.—Post Office Services	5,610	4,554	1,056	—
GROSS TOTAL	£ 110,110	106,420	3,690	—
			Surplus of Gross Estimate over Expenditure £3,690	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised £55	
D.—Appropriations in Aid	110	55	Net Surplus to be surrendered £3,635	
NET TOTAL	£ 110,000	106,365		

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
A refund from the Department of Posts and Telegraphs in respect of payments for postal services, the cost of which had been overestimated for years prior to 1984.	—	1,346

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £2,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- B.—Expenditure on incidental, legal and stationery expenses was less than anticipated.
- C.—Expenditure on postal and telephone services was less than anticipated.
- D.—£55 due to this subhead in December in the form of a Dividend on Government Securities was not received due to a strike in the Central Bank.

ANTOINETTE DORIS,
Accounting Officer.

OFFICE OF CHARITABLE DONATIONS AND BEQUESTS,
2nd May, 1985.

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, 1984, 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	10,828,000	10,583,563	244,437	—
A.2.—Consultancy Services	18,000	21,580	—	3,580
B.1.—Travelling and Incidental Expenses	1,567,000	1,523,783	43,217	—
B.2.—Office Machinery and other Office Supplies	117,000	126,985	—	9,985
C.—Post Office Services	760,000	644,520	115,480	—
D.—Commissions and Special Inquiries	17,000	4,100	12,900	—
E.1.—Local Authority Housing Subsidy	154,655,000	149,636,494	5,018,506	—
E.2.—Grants for New Houses	11,000,000	11,420,805	—	420,805
E.3.—Grants for Improvements to Houses	6,250,000	6,696,568	—	446,568
E.4.—Other Housing Grants and Subsidies Original £21,012,010 Supplementary 1,000	21,013,010	20,555,413	457,597	—
E.5.—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	—	—
E.6.—Private Rented Dwellings — Determination of Terms of Tenancy Original £400,000 Less Supplementary 148,000	252,000	70,000	182,000	—
F.1.—Water Supply and Sewerage, etc., Subsidies	36,032,000	34,146,632	1,885,368	—
F.2.—Water Supply and Sewerage Grants	6,000,000	2,479,845	3,520,155	—
F.3.—Public Water Supply Grants ...	3,300,000	3,021,200	278,800	—
G.—Grants in Respect of Environmental Works and Dangerous Places	1,633,000	1,705,000	—	72,000

Vote 28

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Recoupment of Expenditure in respect of Register of Electors	611,000	620,138	—	9,138
I.—An Foras Forbartha Teo. (Grant-in-Aid)	3,195,000	3,195,000	—	—
J.—Local Improvements Scheme ...	2,150,000	2,150,000	—	—
K.—Grants in respect of Road Works, Road Safety and Related Services	124,325,000	127,975,000	—	3,650,000
L.—Licensing and Registration of Motor Vehicles, Licensing of Drivers and Testing of Vehicles	5,785,000	5,785,000	—	—
M.—Recoupment of Expenditure on foot of certain Malicious Injuries ...	10,000,000	10,000,000	—	—
N.—Grant in Relief of Rates	164,770,000	164,769,996	4	—
O.—Grant in lieu of Rates on Agricultural Land	115,000,000	115,000,000	—	—
P.—Payment to Dublin Inner City Group Fund (Grant-in-Aid) ...	300,000	300,000	—	—
Q.—Grants for the Public Library Service	804,000	803,961	39	—
R.—Rehabilitation of Travelling People	1,734,000	1,731,379	2,621	—
S.—An Bord Pleanála Original £492,000 Supplementary 62,000	554,000	558,500	—	4,500
T.—Fire and Emergency Services ...	1,745,000	1,736,871	8,129	—
U.—Miscellaneous Services Original £708,000 Supplementary 86,000	794,000	404,968	389,032	—
GROSS TOTAL Original £686,208,010 Supplementary 1,000	£ 686,209,010	678,667,301	12,158,285	4,616,576
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £7,541,709	
Deduct— V.—Appropriations in Aid	29,284,010	28,931,877	Deficiency in Appropriations in Aid realised £352,133	
NET TOTAL Original £656,924,000 Supplementary 1,000	£ 656,925,000	649,735,424	Net Surplus to be surrendered £7,189,576	

Vote 28

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Excess due to consultancy services in connection with work on housing data and vehicle control not originally provided for.
- B.2.—Excess due to the purchase of essential additional equipment.
- C.—Expenditure on postal and telephone services was less than anticipated.
- D.—The level of claims for payment received was less than anticipated.
- E.1.—Savings were due to the level of claims received from local authorities being less than anticipated.
- E.2. and E.3.—The maturity rate for grants was in excess of that anticipated.
- E.4.—The level of claims for payment received was less than anticipated.
- E.6.—Savings arose due to (a) accommodation and other services being provided free of charge to the Rent Tribunal by the Department, and (b) the number of cases coming before the Rent Tribunal was less than anticipated.
- F.1.—Savings were due to the level of claims received from local authorities being less than anticipated.
- F.2.—Reduced level of group activity mainly accounted for savings.
- F.3.—Progress on local authority schemes attracting grants was less than anticipated.
- K.—Excess due to additional allocation to road improvements in the Cork area arising from Government decision on the report of the working group on employment in Cork.
- U.—Savings arose due mainly to slower than anticipated progress in the preparation of detailed plans for a central waste facility.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by Local Authorities, etc., for audit of their accounts	850,000	748,772
2. Costs payable by Local Authorities in relation to Inquiries	24,000	19,500
3. Expenses repayable by Local Authorities under Section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939)	70,000	98,988
4. Fees payable by applicants for certificates of reasonable value of new houses	244,000	29,633
5. Inspection fees in respect of the scheme of structural guarantees for new houses	315,000	312,209
6. Fees payable by applicants for driving tests	1,200,000	1,177,227
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 K.(1))	4,290,000	3,317,636
8. Receipts from European Social Fund	156,000	305,807
9. Contributions in lieu of rates	22,000,000	22,000,000
10. Foreign exchange loss guarantees for building societies	10	281,402
11. Miscellaneous, including refunds on certain housing grants, salaries of officers on loan to outside bodies and other refunds and payments from EEC	135,000	140,703
	<u>£29,284,010</u>	<u>£28,931,877</u>

- 1, 2 and 3. Receipts in respect of these items are difficult to estimate accurately.
4. The shortfall arose due to the termination of the Certificate of Reasonable Value scheme effective from 1st March, 1984.
7. The level of expenditure on schemes qualifying for recoupment was lower than anticipated.
8. Receipts are difficult to estimate accurately.
10. Accurate estimation is not possible due to fluctuating exchange rates.
11. The principal receipts under this heading were:— Refund of salaries of officers on loan to outside bodies, £65,089; recoupment of travelling expenses from the EEC, £30,118; refund of private housing grants, £19,358; Department of Social Welfare contribution in respect of messenger services, £8,400; Fire Prevention Council superannuation scheme contribution, £6,254; Department of Health contribution in respect of telephone charges, £2,087; Vested Cottages Appeals fees £1,482.

EXTRA REMUNERATION

Two Assistant Planning Inspectors, three Assistant Principal Officers, one Administrative Officer, six Higher Executive Officers, five Executive Officers, one Clerical Officer, two Typists, one Personal Assistant and one Key Punch Operator received amounts ranging from £400 to £3,291 for special or higher duties. The total amount paid was £43,630.

One Higher Executive Officer, two Executive Officers, two Staff Officers, thirteen Clerical Officers, eight Clerical Assistants, twenty-one Messengers, five Service Attendants and one Paperkeeper received amounts ranging from £400 to £3,637 for overtime. The total number of Officers who performed overtime was one hundred and ninety-one and the total expenditure was £71,325.

Two Assistant Secretaries, one Assistant Principal Officer, one Assistant Chief Engineering Advisor and one Environmental Inspector received amounts ranging from £400 to £954 for attendance at meetings abroad. The total amount paid was £7,265.

NOTES

A sum of £763, 822 was charged to Subhead A.1 in respect of staff assigned to An Bord Pleanála.

A sum of £85,096 was charged to Subhead A.1 in respect of staff assigned to the Rent Tribunal.

A sum of £105,728 was charged to Subhead A.1 in respect of staff assigned to the Fire Services Council.

A sum of £66, 899 was charged to Subhead A.1 in respect of staff assigned to the Irish Water Safety Association.

A sum of £36, 121 was charged to Subhead B.1 in respect of travelling and subsistence incurred by staff assigned to An Bord Pleanála.

DUBLIN INNER CITY GROUP FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1984

Receipts				Payments			
			£				£
Balance on 1st January, 1984	...		381,814	Grants (see schedule)	...	...	327,855
Grant-in-Aid	...	...	300,000				
Refund from Eastern Health Board in respect of grant re. Tabor House workshop premises			5,500	Balance on 31st December, 1984			359,459
			£687,314				£687,314

Vote 28

SCHEDULE

DUBLIN INNER CITY GROUP FUND PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1984

Project	Agent (a)	Amount
		£
1. Grant to the Department of Labour for the Dublin Inner City Employment Programme	Department of Labour	7,074
2. Canal Catering Co-operative Society Ltd. Grant towards capital costs	IDA	6,000
3. North Inner City Sewing Co-operative		
(i) Grant towards purchase of machines	Do.	6,000
(ii) Grant towards renovation of premises	Do.	2,000
4. Dublin Institute of Adult Education		
(i) Grant towards cost of Literacy Scheme	Dublin Corporation	8,000
(ii) Grant towards programme for disadvantaged mothers		7,092
5. St Catherine's Girls Club, Meath Street		
Grant towards renovation and extension of premises	Do.	10,500
6. Our Lady of Lourdes Parish		
Grant towards salary of Co-ordinator	Do.	7,500
7. Kilnacrott Abbey Projects		
Grant towards cost of equipment	Do.	4,400
8. Lourdes Youth Craft Centre		
Grant towards cost of materials	Do.	1,315
9. Anna Liffey Project		
Grant towards cost of renovations	Do.	5,000
10. St Francis Xavier Boys Club		
Grant towards cost of renovations	Do.	1,000
11. St. Teresa's Gardens Development Committee		
Grant towards salary of Co-ordinator	Do.	9,000
12. St. Vincent's Trust, Mabbot Lane		
Grant towards cost of renovations	Do.	957
13. St. Andrew's, Rialto		
Grant towards cost of alterations and fire-precautions works	Do.	2,634
14. North Inner City Co-operative, Ltd.		
Grant towards purchase of lease of 82/83 Lower Gardiner Street	Do.	14,000
15. St. Audoen's Co-operative Society, Ltd.		
Grant towards cost of materials for youth employment scheme	Do.	3,400
16. Fatima Development Group		
Grant towards cost of equipment for community centre in Fatima Mansions	Do.	1,000
17. St. Joseph's Primary School		
Grant towards cost of sports equipment	Do.	940
18. Mater Dei School Parents Advisory Council		
Grant towards cost of sports equipment	Do.	280
19. St. Saviours Youth and Community Centre		
Grant towards cost of renovations	Do.	10,000
20. Our Lady of Good Counsel Youth Club		
Grant towards cost of building of youth centre	Do.	5,000
21. South Inner City Community Development Association		
(i) Grant towards cost of equipment and furniture	Do.	1,500
(ii) Grant towards salary of Co-ordinator	Do.	7,500
22. Stella Maris Football Club		
Grant for building of changing rooms	Do.	9,300
23. St. Francis Xavier Hall		
Grant towards cost of lighting equipment	Do.	10,000
24. East Wall Water Sports Group		
Grant for purchase of machinery	Do.	3,500

SCHEDULE—continued

Project	Agent (a)	Amount
		£
25. Árús an Óige Youth Club Grant for purchase of physical education mats	Do.	200
26. Supervised Flats Projects, 65 Whitworth Road Grant towards conversion of premises	Do.	11,500
27. Irish Architectural Archive Grant towards cost of inner city study	Do.	12,500
28. St. Francis Xavier Parish Grant for employment of Youth Officer	Do.	3,250
29. Annesley Avenue Pre-school Playgroup, Ballybough Grant for equipment and decoration of premises	Do.	200
30. Sisters of Charity, Kings Inn Street School Grant towards cost of extending playing area	Do.	15,000
31. Rialto Sports Council Grant towards cost of equipment	Do.	750
32. Industrial Co-operative (Inner City) Society, Ltd. Grant for printing machine	IDA	3,998
33. Charlemont Community Association Grant for architects fees in providing a community hall at Tom Kelly Road	Dublin Corporation	11,150
34. Bridgefoot Street Development Group Grant for purchase of equipment	Do.	677
35. North Wall Community Co-operative, Ltd. Grant for materials	Do.	3,000
36. The Coombe Tenants' Association Grant towards cost of a community environment project	Do.	300
37. East Wall Community Association Grant towards cost of conversion of former school at St. Mary's Road to community centre	Do.	9,000
38. The Coombe Ladies Club Grant for purchase of demonstration utensils	Do.	200
39. Dublin Parks Tennis League Grant towards 1984 programme costs	Do.	14,554
40. City of Dublin Vocational Education Committee Grant towards cost of literacy scheme	City of Dublin Vocational Education Committee	24,978
41. Rialto Parish Centre Grant for renovations to centre	Dublin Corporation	378
42. St. Laurence O'Toole Pipe Band Grant towards cost of equipment	Do.	2,000
43. Belvedere Youth Club — Football Club Grant towards cost of coaching	Do.	1,800
44. North Strand Residents' Association Grant for equipment for community centre	Do.	1,800
45. Hope, Ltd. 45 Hardwick Street Grant towards cost of fire escape for hostel at 2 Nelson Street	Do.	3,255
46. St. Laurence O'Toole Junior Boys School, Seville Place Grant towards cost of equipment	Do.	1,900
47. St. Teresa's Football Club, 52 Donore Avenue Grant for materials for renovation of premises	Do.	1,400
48. St. Teresa's College Presentation Convent, George's Hill Grant towards cost of equipment	Do.	4,643
49. The Liberties Music and Drama Group Grant for course in stagecraft and equipment	Do.	350
50. Co. Sec. Services Society, Ltd. Grant for secretarial equipment and furniture	IDA	2,637

Vote 28

SCHEDULE—continued

Project	Agent (a)	Amount
		£
51. Donore Boxing Club Grant for purchase of equipment	Dublin Corporation	1,500
52. Catholic Boy Scouts of Ireland — St. Teresa's Unit, Donore Avenue Grant for building costs of scouts' meeting room	Do.	25,000
53. Larkin House and Area Community Group Grant for purchase of games and other equipment	Do.	1,000
54. South Inner City Development Authority— (i) Grant towards working capital requirements of Liberties Co-operative	IDA	3,000
(ii) Grant for feasibility study on poplin weaving project by Liberties Co-operative Craft Enterprises	Do.	6,220
55. Liberties Gaels GAA Club Grant towards cost of minibus	Dublin Corporation	2,500
56. St. James' Parochial Hall, Bow Lane Grant for renovations to hall	Do.	4,423
57. St. Agatha's Hall Grant for repairs to premises	Do.	7,900
TOTAL		£327,855

(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, 1984

Receipts	Payments
	£
Balance on 1st January, 1984 ... 412,712	Expenditure (see schedule) ... 1,406,368
Grant-in-Aid 1984 ... 1,000,000	Balance at 31st December, 1984 6,344
£1,412,712	£1,412,712

SCHEDULE

TASK FORCE ON SPECIAL HOUSING AID FOR THE ELDERLY. PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1984

Payee	Amount
	£
Southern Health Board	132,385
North Western Health Board	210,000
Midland Health Board	137,308
Western Health Board	220,000
Eastern Health Board	173,000
North Eastern Health Board	148,000
Mid Western Health Board	172,374
South Eastern Health Board	182,193
Martin Brothers	30,979
Miscellaneous	129
TOTAL	£1,406,368

ENVIRONMENTAL WORKS (YOUTH EMPLOYMENT) SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1984

Receipts		Payments	
	£		£
Balance at 1st January, 1984 ...	5,846,894	Grants (see schedule)	7,644,480
Department of Labour (Subhead T) ...	4,000,000		
Youth Employment Agency ...	180,000	Balance at 31st December, 1984	2,382,414
	£10,026,894		£10,026,894

SCHEDULE

ENVIRONMENTAL WORKS (YOUTH EMPLOYMENT) SCHEME SUSPENSE ACCOUNT
PAYMENTS TO LOCAL AUTHORITIES IN YEAR ENDED 31ST DECEMBER, 1984

Local Authority		Amount
		£
Carlow County Council		82,842
Cavan County Council		76,000
Clare County Council		129,000
Cork County Council		918,734
Donegal County Council		384,033
Dublin County Council		540,446
Galway County Council		406,022
Kerry County Council		257,815
Kildare County Council		397,629
Kilkenny County Council		115,092
Laois County Council		44,595
Leitrim County Council		131,473
Limerick County Council		242,940
Longford County Council		47,858
Louth County Council		246,000
Mayo County Council		120,224
Meath County Council		183,750
Monaghan County Council		195,292
Offaly County Council		366,892
Roscommon County Council		55,534
Sligo County Council		90,000
Tipperary South Riding County Council		417,459
Tipperary North Riding County Council		75,000
Waterford County Council		230,197
Westmeath County Council		141,378
Wexford County Council		192,467
Wicklow County Council		157,000
Cork Corporation		851,521
Limerick Corporation		111,512
Waterford Corporation		285,775
Dun Laoghaire Corporation		150,000
		£7,644,480

D. TURPIN,
Accounting Officer.DEPARTMENT OF THE ENVIRONMENT,
25th April, 1985.

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.

Vote 29 OFFICE OF THE MINISTER FOR EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	11,511,100	11,466,120	44,980	—
A.2.—Travelling and Incidental Expenses	1,441,500	1,450,106	—	8,606
A.3.—Office Machinery and other Office Supplies	288,300	313,683	—	25,383
A.4.—Post Office Services	1,090,500	1,017,177	73,323	—
A.5.—Consultancy Services				
<i>Original</i> Nil				
<i>Supplementary</i> £100,000	100,000	99,817	183	—
B.1.—International Activities				
<i>Original</i> £706,000				
<i>Less Supplementary</i> 26,000	680,000	657,566	22,434	—
B.2.—Research Activities	405,000	406,868	—	1,868
C.1.—Higher Education Grants				
<i>Original</i> £11,045,000				
<i>Supplementary</i> 300,000	11,345,000	11,345,553	—	553
C.2.—University Scholarships, Research Grants and Fellowships ...	654,000	605,497	48,503	—
D.1.—Publications in Irish	450,000	442,741	7,259	—
D.2.—Grants to Colleges providing Courses in Irish				
<i>Original</i> £350,000				
<i>Less Supplementary</i> 50,000	300,000	299,055	945	—
D.3.—Transport Services				
<i>Original</i> £28,995,000				
<i>Supplementary</i> 648,000	29,643,000	29,659,373	—	16,373
D.4.—Technological Aids	47,000	46,916	84	—
D.5.—Training Courses—Audio-Visual Aids	7,000	5,213	1,787	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.6.—Grants to Students at Thomond College of Education	942,000	794,885	147,115	—
D.7.—Teachers' Centres	120,000	87,157	32,843	—
D.8.—National and Secondary Schools—Grants towards Clerical Assistance				
<i>Original</i> £4,134,000				
<i>Less Supplementary</i> 472,000	3,662,000	3,634,363	27,637	—
D.9.—Pearse Commemoration Projects	7,500	5,826	1,674	—
NATIONAL LIBRARY				
E.1.—Purchase of Books, etc. (Grant-in-Aid)	90,000	90,000	—	—
E.2.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid) ...	4,000	4,000	—	—
E.3.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications ...	1,000	—	1,000	—
E.4.—Development Schemes	25,000	25,073	—	73
NATIONAL MUSEUM				
F.1.—Fittings, Materials, etc.	1,100	1,100	—	—
F.2.—Archaeological Excavations ...	300	300	—	—
GRANTS-IN-AID				
G.1.—Grant-in-Aid Fund for Cultural, Scientific and Educational Organisations	179,000	177,000	2,000	—
G.2.—Royal Irish Academy of Music	485,300	485,300	—	—
G.3.—Grant-in-Aid Fund for Sports Organisations	1,196,000	1,195,602	398	—
G.4.—Institiúid Teangeolaíochta Éireann	359,000	359,000	—	—
GROSS TOTAL				
<i>Original</i> £64,534,600				
<i>Supplementary</i> 500,000	£ 65,034,600	64,675,291	412,165	52,856
Surplus of Gross Estimate over Expenditure £359,309				
<i>Deduct—</i>	Estimated	Realised		
H.—Appropriations in Aid				
<i>Original</i> £348,600				
<i>Supplementary</i> 250,000	598,600	350,746		
Deficiency in Appropriations in Aid realised £247,854				
NET TOTAL				
<i>Original</i> £64,186,000				
<i>Supplementary</i> 250,000	£ 64,436,000	64,324,545		
Net Surplus to be surrendered £111,455				

Vote 29

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £104,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- A.3.—The excess is due to the purchase of additional equipment.
- A.4.—Payments for postal services were less than estimated.
- C.2.—The number of fellowships payable was less than expected.
- D.5.—Fewer courses were held than anticipated.
- D.6.—The number of grants payable was less than expected.
- D.7.—Accounts from some centres were not received on time.
- D.9.—The cost of scholarships was less than anticipated.
- E.3.—The post of Inspector of Manuscripts, the holder of which is employed on a fee basis, was not filled during the year.

APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Fees for genealogical researches, etc.	...	...	...	...	...	12,000	13,746
2. Sales of publications in Irish	...	...	...	...	...	55,000	43,257
3. Fees for photocopying services	...	...	...	...	...	29,000	26,789
4. Recoupment of certain travelling and subsistence expenses from the EEC	...	...	...	...	...	52,000	30,143
5. Contributions from the EEC for educational activities							
	<i>Original</i>				£136,000		
	<i>Supplementary</i>				150,000		
						286,000	28,730
6. Miscellaneous							
	<i>Original</i>				£64,600		
	<i>Supplementary</i>				100,000		
						164,600	208,081
TOTAL							
	<i>Original</i>				£348,600		
	<i>Supplementary</i>				250,000		
						£598,600	£350,746

1. Demand for these services was greater than anticipated.
2. Sales of these publications were less than expected.
3. Receipts from this service were less than anticipated.
4. The shortfall in recoupments from the EEC reflects reduced spending on recoverable travel and subsistence.
5. Receipts due were less than expected and some were not received until 1985.
6. The surplus results mainly from a rebate of contributions to UNESCO and recoupment of remuneration of officers on secondment.

EXTRA REMUNERATION

One Assistant Secretary, two Higher Executive Officers, one Executive Officer and one Staff Officer received allowances of £3,675, £3,291, £3,291, £1,742 and £468, respectively, for special duties.

Three Higher Executive Officers, eleven Executive Officers, six Staff Officers, ten Clerical Officers, fifty-six Clerical Assistants, one Paper Keeper, nineteen Messengers, seven Temporary Porters, six Night Watchmen and two General Operatives received sums varying from £414 to £4,924 in respect of overtime.

The total amount paid in respect of overtime was £211,916.

One Senior Library Assistant, three National Library Assistants, and three Attendants in the Institutions of Science and Art received sums varying from £934 to £2,781 in respect of extra attendance, Sunday and night duty.

The total number of officers receiving extra remuneration was two hundred and ninety.

NOTES

In addition to the grants issued from the Vote, an extra amount was issued from the Vote for Increases in Remuneration and Pensions (No. 49) as follows:—

	£
Royal Irish Academy of Music	11,000

The expenditure charged to Subhead A.1 includes a total of £1,500 paid to six officers in the Genealogical Office in compensation for disturbance resulting from the move from Dublin Castle to Kildare Street (E.105/9/81) and £2,378 in respect of pay for two officers allocated to the Department of Social Welfare (E.95/9/83 and E.95/5/84).

The expenditure charged to Subhead A.2 includes *ex-gratia* payments totalling £315 made to eleven officers in respect of clothing damaged while on official duty (E.109/41/4 and E.109/41/41).

The expenditure charged to Subhead D.1 includes an amount of £7,435 paid 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 £1,726 paid in respect of additional costs of an Irish book which were not anticipated and not provided for in the tender for printing (S.18/3/52 and S.18/26/81).

DETAILS OF EXPENDITURE ON COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES

Commissions, Committees and Special Inquiries	Expenditure					
	Subheads				Total for year ended 31st December, 1984	Total Expenditure to 31st December, 1984
	A.1	A.2	A.3	A.4		
Commission on Adult Education	£ —	£ 1,068	£ 10	£ 17	£ 1,095	£ 69,214
Committee on Discipline in Schools	—	3,395	—	—	3,395	3,797
Curriculum and Examinations Board	32,288	48,038	—	—	80,326	80,326
Total	£ 32,288	52,501	10	17	84,816	153,337

D. BRENNAN,
Accounting Officer.

AN ROINN OIDEACHAIS,
26 Aibreán, 1985.

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

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

Vote 29

GRANTS-IN-AID

ACCOUNTS OF GRANT-IN-AID FUNDS, 1984

	Balances on 1st January, 1984	Grants-in- Aid, 1984	Total	Expenditure, 1984	Balances on 31st December, 1984
	£	£	£	£	£
Purchase of Specimens for National Museum ...	(a)	—	—	—	—
Purchase of Books, etc., for National Library ...	40,905	90,000	130,905	107,090	23,815
Survey and Reproduction of Irish Historical Records in Foreign Collections ...	12,316	4,000	16,316	5,444	10,872
Fund for Cultural, Scientific and Educational Organisations (b)	—	177,000	177,000	177,000	—
Fund for Sports Organisations (c)	—	1,195,602	1,195,602	1,195,602	—
National Museum — US Exhi- bition of Treasures of Early Irish Art	(a)	—	—	—	—
Total	£ 53,221	1,466,602	1,519,823	1,485,136	34,687

D. BRENNAN,
Accounting Officer.

AN ROINN OIDEACHAIS,
26 Aibreán, 1985.

- (a) The balances at 31st December, 1983 on the Grant-in-Aid Funds for the Purchase of Specimens for the National Museum and National Museum U.S. Exhibition of Treasures of Early Irish Art are accounted for in Vote 3, Department of the Taoiseach.
- (b) An analysis of expenditure from this grant-in-aid account is shown below.
- (c) An analysis of expenditure from this grant-in-aid account is shown on page 89.

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

	£
Aontas ...	52,000
An Cumann le Béaloideas Éireann ...	2,000
An Cumann Scoilríomáíochta ...	13,750
Coimisiún na Rinci Gaelacha ...	1,000
Comhdháil Múinteoirí na Rinci Gaelacha ...	1,000
Dublin Institute of Adult Education ...	25,000
Foras Éireann ...	3,000
Irish Countrywomen's Association ...	20,000
Irish Committee of Historical Sciences ...	2,000
Music Association of Ireland ...	15,000
National Film Institute of Ireland ...	12,750
People's College ...	9,000
Royal Zoological Society of Ireland ...	5,500
Slógadh ...	4,000
Royal Society of Antiquaries of Ireland ...	1,000
National Adult Literacy Agency ...	10,000

£177,000

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

	£
Grants to the National Sports Organisations (see Schedule)	702,095
Special Grant to Cumann Lúthchleas Gael for Centenary Year	100,000
Grants for International Competition	52,850
Payments relating to the promotional activities of COSPÓIR, The National	
Sports Council	139,671
Sports Scholarships	27,239
Franco-Irish Sports Exchanges	4,283
Development Officers	168,519
Miscellaneous	945
	<u>£1,195,602</u>

SCHEDULE

SCHEDULE OF GRANTS TO NATIONAL SPORTS ASSOCIATIONS IN 1984

	£
Association for Adventure Sports	31,500
Bord Lúthchleas na hÉireann (Athletics)	33,650
National Athletic and Cycling Association	17,400
Badminton Union of Ireland	14,500
Irish Basketball Association	14,000
Irish Amateur Boxing Association	15,100
Cumann Camógaíochta na nGael (Camogie)	11,000
Irish Canoe Union	7,000
National Community Games	51,195
Irish Cricket Union	6,000
National Finance Committee for Amateur Football	35,200
Cumann Lúthchleas na nGael G.A.A. (Football, Hurling, Rounders)	44,500
Irish Amateur Gymnastics Association	6,500
Comhairle Liathróid Láimhe na hÉireann (Handball)	20,000
Irish Hockey Union	5,600
Irish Ladies Hockey Union	10,000
Irish Judo Association	5,200
Olympic Council of Ireland	240,000
Irish Amateur Rowing Union	13,640
Irish Squash Rackets Association	9,000
Irish Amateur Swimming Association	17,000
Irish Lawn Tennis Association	12,000
Volleyball Association of Ireland	5,800
Irish Yachting Association	8,000
Miscellaneous Grants under £5,000 (40 organisations)	68,310
	<u>£702,095</u>

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

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1984

	Securities £	Cash £		Securities £	Cash £
Balances on 1st January, 1984	270,857	34,146	Cash invested in securities viz 12% Conversion Stock 1995	—	40,000
Transferred from Income Account for Investment	—	22,416	Securities transferred to Department of the Taoiseach	11,991	—
Interest on Bank Deposit Account	27	—	Balances on 31st December, 1984	303,415	16,562
Securities bought viz. 12% Conversion Stock 1995	44,522	—			
	<u>£315,406</u>	<u>£56,562</u>		<u>£315,406</u>	<u>£56,562</u>

Vote 29

LIST OF SECURITIES HELD ON 31ST DECEMBER, 1984

	£
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	100
7% National Loan, 1987/92	960
7½% E.S.B. Stock, 1988/93	6
9½% Exchequer Loan, 1991/96	1,000
9½% National Loan, 1984/89	68,211
9½% National Development Loan, 1992/97	1,300
11% National Loan, 1993/98	118,771
11½% Exchequer Stock, 1990	562
12% Conversion Stock, 1995	45,072
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	11,200
15% Conversion Stock, 1988	660
Bank Deposit Account	100
	<u>£303,415</u>

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1984

Fund	Balances on 1st January, 1984	Receipts 1984	Total	Payments 1984	Balances on 31st December, 1984
	£	£	£	£	£
Killury or Nelan	489	88	577	—	577
Mary C. Ryan	694	92	786	—	786
H. P. Mulock	16	—	16	—	16
Carlisle and Blake	1,960	546	2,506	22	2,484
Reid Bequest—Scheme A	282	282	564	282	282
—Scheme B	1,684	543	2,227	—	2,227
—Scheme C	4,799	1,138	5,937	—	5,937
Fr. O'Halloran	106	31	137	—	137
M. J. McEnery	540	311	851	—	851
Lismore Endowment	115	115	230	115	115
Charleville	184	184	368	184	184
Burke Memorial	34	11	45	16	29
A. Mhic Shuibhne	135	13	148	—	148
Erasmus Smith	—	22,996	22,996	22,996 (b)	—
M. A. Hardiman	7,960	4,084	12,044	—	12,044
Murphy Bequest	(a)	—	—	—	—
TOTAL	£ 18,998	30,434	49,432	23,615	25,817

(a) The balance at 31st December, 1983 on the Murphy Bequest Fund is accounted for in Vote 3, Department of the Taciseach.

(b) This sum includes a transfer of £22,416 to the Capital Account for investment.

D. BRENNAN,
Accounting Officer.

AN ROINN OIDEACHAIS,
26 Aibreán, 1985.

PRIMARY EDUCATION

Vote 30

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	6,927,000	6,786,403	140,597	—
A.2.—Loans and Grants to Training College Students	944,000	930,484	13,516	—
A.3.—Special Courses for Teachers ...	100,000	111,082	—	11,082
B.—Examinations	3,500	3,173	327	—
SCHOOLS				
C.1.—Salaries, etc., of Teachers ...	268,413,000	269,751,166	—	1,338,166
C.2.—Model Schools — Miscellaneous Expenses	98,500	95,679	2,821	—
C.3.—Incidental Expenses	238,000	464,315	—	226,315
C.4.—Miscellaneous Grants	364,000	402,960	—	38,960
C.5.—Capitation Grants towards Operating Costs of National Schools	13,060,000	12,622,481	437,519	—
C.6.—Aid towards the cost of School Books	715,000	827,010	—	112,010
C.7.—Fees for pupils in Secondary Tops	12,000	11,940	60	—
C.8.—Special Educational Projects ...	493,000	494,716	—	1,716
C.9.—Caretakers in National Schools	2,231,000	2,029,545	201,455	—
C.10.—Child Care Assistants in National Schools for the Handicapped	416,000	389,748	26,252	—
D.—Superannuation, etc., of Teachers	43,378,000	41,090,397	2,287,603	—
E.—Building, Equipment and Furnishing of National Schools	28,750,000	27,356,620	1,393,380	—
GROSS TOTAL £	366,143,000	363,367,719	4,503,530	1,728,249
			Surplus of Gross Estimate over Expenditure £2,775,281	
	Estimated	Realised	Surplus of Appropriations in Aid realised £677,061	
Deduct— F.—Appropriations in Aid	15,296,000	15,973,061	Total Surplus to be surrendered £3,452,342	
NET TOTAL £	350,847,000	347,394,658		

Vote 30

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.3.—Additional courses were provided for teachers in disadvantaged areas.
 B.—Less advertising was undertaken than anticipated.
 C.3.—Special grants were paid in respect of running costs of some schools in disadvantaged areas.
 C.4.—Additional grants were provided for equipment for special education classes in disadvantaged areas.
 C.6.—Increased aid was provided towards the cost of school books in disadvantaged areas.
 C.9.—The saving reflects a change in the timing of grant payments.
 C.10.—Some grant applications were not received.
 D.—The savings are mainly due to the number of voluntary retirements being less than anticipated and arrangements for transfer payments not being finalised.

APPROPRIATIONS IN AID

							Estimated	Realised	
							£	£	
1.	TRAINING OF TEACHERS								
(a)	Training college entrance examination fees				...	...	...	46,000	39,080
(b)	Recovery of loans to training college students				...	...	...	8,000	8,750
2.	SUPERANNUATION, ETC., OF TEACHERS								
(a)	Income from securities formerly part of the National School Teachers' Pension Fund				...	...	...	93,000	93,189
(b)	Receipts from Church Temporalities Fund				...	...	...	26,600	26,598
(c)	Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc.				...	...	...	25,400	31,150
(d)	Contributions to the National School Teachers' Superannuation Schemes				...	...	...	12,796,000	12840,618
(e)	Contributions to Teachers' Spouses and Children's Pension Scheme				...	...	...	2,100,000	2431,809
3.	Contribution from Van Leer Foundation towards Special Educational Project				...	...	...	38,000	38,640
4.	Miscellaneous				...	...	...	163,000	463,227
							£15,296,000	£15973,061	

1. (a) The amount of examination fees was less than anticipated.
 (b) The amount of loans recovered was greater than anticipated.
 2. (c) Refunds of marriage gratuities were greater than estimated.
 (e) The increase in contributions was greater than estimated.
 4. The surplus is due mainly to refund of salary overpayments and cancellation in 1984 of out of date payable orders related to the previous year.

NOTES

An amount of £599 was written off in respect of a video recorder stolen from an officer while on official business. Subhead A.3 (S.18/17/83).

Expenditure charged to Subhead E includes amounts of £46,400 and £4,196 for professional fees incurred in connection with two building projects which did not proceed (S.18/17/83).

The amount of loans to training college students outstanding at 31st December, 1984 was £72,223 (Subheads A.2 and F).

D. BRENNAN,
Accounting Officer.

AN ROINN OIDEACHAIS,
26 Aibreán, 1985.

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, 1984, 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 ...	161,747,000	159,175,891	2,571,109	—
A.2.—Annual Grants to Vocational Education Committees ...	93,559,000	94,038,097	—	479,097
B.1.—Grants under Section 109 of the Vocational Education Act, 1930	110,000	97,364	12,636	—
B.2.—Miscellaneous Vocational Education Services ...	38,500	36,493	2,007	—
C.—Grants to Secondary School Authorities ...	29,064,500	29,199,877	—	135,377
D.1.—Comprehensive and Community Schools — Running Costs ...	35,751,000	34,997,406	753,594	—
D.2.—Regional and other Technical and Specialist Colleges — Running Costs ...	51,569,000	43,964,311	7,604,689	—
E.—Training of Secondary and Vocational Teachers ...	1,147,500	1,229,878	—	82,378
F.1.—Superannuation of Secondary Teachers ...	10,692,000	9,669,079	1,022,921	—
F.2.—Payments to Local Authorities in respect of Superannuation Charges ...	4,211,000	3,351,162	859,838	—
G.—Secondary, Vocational, Comprehensive and Community Schools, Regional and other Technical and Specialist Colleges and Specialist Teacher Training Colleges — Building Grants and Capital Costs ...	37,600,000	39,578,428	—	1,978,428
H.1.—Secondary Schools — Annual Repayments of Building Loans	6,000	5,526	474	—
H.2.—Payments under Section 51(6) of the Vocational Education Act, 1930	550,000	546,470	3,530	—
I.—Examinations ...	6,275,000	5,837,951	437,049	—
J.—Publication of Irish Text Books ...	72,000	43,106	28,894	—

Vote 31

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Miscellaneous	8,500	4,415	4,085	—
GROSS TOTAL	£ 432,401,000	421,775,454	13,300,826	2,675,280
			Surplus of Gross Estimate over Expenditure £10,625,546	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £4,847,487	
L.—Appropriations in Aid	26,952,000	31,799,487	Total Surplus to be surrendered £15,473,033	
NET TOTAL	£ 405,449,000	389,975,967		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.1.—Enrolments fell below anticipated levels.

B.2.—The saving was mainly due to the rate of exchange with the Swiss Franc being more favourable than anticipated.

D.2.—The saving was due to the receipt of £5,750,000 from the Training and Employment of Young Persons (Grant-in-Aid) Account (Vote 39) in respect of middle-level technician courses.

E.—Expenditure on inservice courses, student grants and examinations was greater than expected.

F.1.—The saving was due mainly to a residual balance in the Secondary Teachers' Pension Fund and fewer than expected superannuation awards.

F.2.—Claims from local authorities were less than anticipated.

G.—Construction work on some projects proceeded faster than anticipated.

I.—Fewer candidates than expected sat the examinations and payments in respect of examiners and superintendents were lower than anticipated.

J.—Payments were less than anticipated due to delays in the production of some Irish textbooks.

K.—Expenditure was less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Examination fees of students	4,080,000	2,933,461
2. Sale of Irish text books	12,000	7,717
3. Refund of portion of capital grants (Subhead G)	240,000	244,565
4. Receipts from Church Temporalities Fund	30,000	30,000
5. Receipts from the EEC Social Fund	12,900,000	17,817,613
6. Contributions from the EEC for educational activities	111,000	25,050

Vote 31

	Estimated	Realised
	£	£
7. Contributions towards the building and equipping costs of Community Schools	530,000	452,465
8. Superannuation, etc., of Secondary Teachers		
(a) Contributions to Secondary Teachers' Superannuation Scheme	7,300,000	8,130,407
(b) Contributions to Secondary Teachers' Spouses and Childrens' Pension Scheme	1,530,000	1,698,059
(c) Refund of gratuities under Secondary Teachers' Superannuation Scheme	19,000	8,100
9. Miscellaneous	200,000	452,050
	<u>£26,952,000</u>	<u>£31,799,487</u>

1. The shortfall is as a result of a decision to allow entry fees for the 1985 examinations to be paid in two moieties instead of one, the second moiety in 1985.
2. Receipts were less than anticipated.
5. Additional courses attracted European Social Fund funding.
6. Contributions due were not received until January, 1985.
7. The number of Deeds of Trust signed was less than anticipated.
8. The surplus is due mainly to increased membership of the scheme and unexpected levels of participation in the Scheme for the Purchase of Notional Service.
9. The surplus is mainly due to refunds in respect of teachers on secondment and the cancellation of out-of-date payable orders related to the previous year.

NOTES

Expenditure charged to Subhead D.1, includes amounts ranging from £500 to £62,000, totalling £188,964 paid in settlement of claims for compensation and in legal costs arising from accidents at five comprehensive schools and seven community schools (S.18/35/78).

The amount by which local contributions paid fell short of the amount payable in 1984, on the basis of an overall contribution of five per cent of the cost of building and equipping community schools, was £56,524.

D. BRENNAN,
Accounting Officer.

AN ROINN OIDEACHAIS,
26 Aibreán, 1985.

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

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

STATEMENT OF LOANS

Loans issued towards building of Secondary Schools and repayments thereof (Subhead L.3)

Period	Amounts of Loans issued (1)	Repayments	
		Principal (2)	Interest (3)
	£	£	£
From 1st April, 1968 to 31st December, 1983	2,528,111	1,417,942	2,057,138
Year ended 31st December, 1984	Nil	144,064	100,501
TOTAL £	2,528,111	1,562,006	2,157,639

Principal outstanding (1) £2,528,111 — (2) £1,562,006 = £966,105

TRAINING AND EMPLOYMENT OF YOUNG PERSONS STATEMENT OF EXPENDITURE

FOR THE YEAR ENDED 31 DECEMBER, 1984

	£	£	£
Receipts from Department of Labour — Training and Employment of Young Persons (Grant-in-Aid) Account (Vote 39)			25,550,000
Payments			
Subhead A.2. Work preparation	14,000,000		
Middle-level technician courses ...	5,000,000		
		19,000,000	
Subhead D.1. Work preparation		800,000	
Subhead D.2. Middle-level technician courses ...		5,750,000	
			25,550,000
Balance on 31st December, 1984			Nil

D. BRENNAN,
Accounting Officer.AN ROINN OIDEACHAIS,
26 Aibreán, 1985.

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, 1984, in respect of Capital and Income.

CAPITAL ACCOUNT

	Securities £		Securities £
Balance on 1st January, 1984:		Balance on 31st December, 1984:	
War Loan, 3½% Stock ...	400	War Loan, 3½% Stock ...	400
6% Exchequer Stock, 1980/85	725	6% Exchequer Stock, 1980/85	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>

Vote 31

INCOME ACCOUNT

	£		£
Balance on 1st January, 1984 ...	1,309	Travelling and subsistence expenses of members of Council ...	1,940
Registration fees	384	Recoupment of portion of the salary of the Officer who acts as Secretary to the Registration Council	65
Dividends received	2,042	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	950
Miscellaneous receipts	50	Balance on 31st December, 1984	830
	<u>£3,785</u>		<u>£3,785</u>

D. BRENNAN,
Accounting Officer.

AN ROINN OIDEACHAIS,
26 Aibreán, 1985.

RESIDENTIAL HOMES AND SPECIAL SCHOOLS **Vote 32**

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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 ...	£ 50,000	£ 26,143	£ 23,857	£ —
B.—Special Schools	2,979,000	2,772,354	206,646	—
C.—Transport Services	11,990	12,836	—	846
D.—Parental Money—Collection Expenses	10	—	10	—
E.—Building and Equipment Grants ...	730,000	278,367	451,633	—
F.—Courses in Child Care	10,000	9,883	117	—
G.—Residential Homes — Adaptations and Additional Accommodation	5,000	—	5,000	—
H.—Superannuation	1,000	—	1,000	—
GROSS TOTAL £	3,787,000	3,099,583	688,263	846
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £687,417	
<i>Deduct—</i>			Deficiency in Appropriations in Aid realised £21,088	
I.—Appropriations in Aid	47,000	25,912	Net Surplus to be surrendered £666,329	
NET TOTAL £	3,740,000	3,073,671		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—An anticipated change in the funding arrangements did not take place.
- B.—One new facility did not become operational as early as expected and two other facilities were amalgamated.
- C.—The excess was due to the increased cost of transport services.
- D.—No collection expenses became payable during the year.
- E.—One project did not commence as expected and the final account for another was not agreed during the year as anticipated.
- G.—This contingency provision was not required.
- H.—No payment was required for superannuation during the year.

Vote 32

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	1,000	400
2. Contributions to pension scheme for non-teaching staff	46,000	25,512
	<u>£47,000</u>	<u>£25,912</u>

1. Receipts were less than anticipated.
2. Fewer members joined the scheme than had been anticipated.

D. BRENNAN,
Accounting Officer.

AN ROINN OIDEACHAIS,
26 Aibreán, 1985.

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, 1984, 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	448,000	427,150	20,850	—
A.2.—An tÚdarás Um Ard-Oideachas — General (Non-Capital) grants to Universities and Colleges and Designated Institutions of Higher Education	80,309,000	80,309,000	—	—
A.3.—An tÚdarás Um Ard-Oideachas — Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education	14,000,000	13,912,000	88,000	—
A.4.—An tÚdarás Um Ard-Oideachas — Capital Grants for Furniture and Equipment for Universities and Colleges and Designated Institutions of Higher Education	850,000	850,000	—	—
A.5.—An tÚdarás Um Ard-Oideachas— Central Applications Office ...	10	—	10	—
B.—Dublin Dental Hospital — Dental Education Grant	1,392,000	1,392,000	—	—
C.—Cork Hospitals Board — General Expenses	1,500	1,500	—	—
D.1.—Grant-in-Aid Fund for Building Costs and other Capital Costs for Third Level Institutions not funded by an tÚdarás Um Ard-Oideachas	50,000	—	50,000	—
D.2.—Grant-in-Aid Fund for Capital Furniture and Equipment Costs for Third Level Institutions not funded by an tÚdarás Um Ard-Oideachas	100,000	—	100,000	—

Vote 33

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
E.—Dublin Institute for Advanced Studies	1,509,500	1,509,500	—	—
GROSS TOTAL	£ 98,660,010	98,401,150	258,860	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £258,860	
Deduct—			Deficiency in Appropriations in Aid realised £10	
F.—Appropriations in Aid	10	—	Net Surplus to be surrendered £258,850	
NET TOTAL	£ 98,660,000	98,401,150		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.5.—This provision was not required.

D.1.—Arbitration proceedings in relation to a project were not completed as anticipated.

D.2.—Equipment was not acquired during the year as anticipated.

APPROPRIATIONS IN AID

There were no receipts in 1984.

NOTES

In addition to the grants issued from the Vote, extra amounts were issued from the Vote for Increases in Remuneration and Pensions (No. 49) as follows:—

An tÚdarás Um Ard-Oideachas — General (non-capital) Grants to Universities and Colleges and Designated Institutions of Higher Education	... ..	£ 1,674,000
Dublin Dental Hospital — Dental Education Grant	... ..	16,000
Dublin Institute for Advanced Studies	... ..	17,500

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, 1984	... ..	£ Nil
Expenditure, 1984	... ..	Nil
Balance on 31st December, 1984	... ..	Nil

LEVEL INSTITUTIONS NOT FUNDED BY AN TUDARAS UM ARD-OIDEACHAS

Balance on 31st December, 1984	Nil
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AN ROINN OIDEACHAIS,
26 Aibreán, 1985.

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

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Vote 34

NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	£ 521,000	£ 516,449	£ 4,551	—
B.—Travelling and Incidental Expenses	38,250	42,583	—	4,333
C.—Post Office Services	6,000	5,988	12	—
D.—Purchase and Repair of Pictures (Grant-in-Aid)	46,500	46,500	—	—
E.—Conservation of Works of Art (Grant-in-Aid)	7,500	7,500	—	—
F.—Purchase of Books and Journals (Grant-in-Aid)	14,000	14,000	—	—
GROSS TOTAL	£ 633,250	633,020	4,563	4,333
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £230	
Deduct—			Surplus of Appropriations in Aid realised £158	
G.—Appropriations in Aid	250	408	Total Surplus to be surrendered £388	
NET TOTAL	£ 633,000	632,612		

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Refund from the Department of Posts and Telegraphs in respect of 1983 £372

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Cleaning materials which were previously supplied by the Office of Public Works have now got to be purchased by the Gallery.

The cost of essential materials, including uniforms has greatly increased.

APPROPRIATIONS IN AID

Surplus due to unexpected receipts from out-of-date payable orders and currency fluctuations on recoupable travelling expenses.

EXTRA REMUNERATION

One head attendant, three senior attendants, twenty-two attendants, five temporary attendants, one service attendant and two cleaners received sums in respect of overtime varying from £491 to £2,859. The total amount paid to thirty-six officers in respect of overtime was £61,135.

GRANTS-IN-AID ACCOUNT

			Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals
			£	£	£
Balance from 1983	...	...	540	1,965	2,924
Grants-in-Aid, 1984	...	...	46,500	7,500	14,000
			47,040	9,465	16,924
Expenditure, 1984	...	...	46,097	9,463	14,785
Balance to 1985	...	...	£ 943	2	2,139

HOMAN POTTERTON,
Accounting Officer.

NATIONAL GALLERY,
16th April, 1985.

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	1,847,700	1,859,565	—	11,865
A.2.—Consultancy Services	25,000	23,578	1,422	—
B.1.—Travelling and Incidental Expenses	365,000	405,418	—	40,418
B.2.—Post Office Services	118,000	147,726	—	29,726
B.3.—Office Machinery and other Office Supplies	24,000	23,204	796	—
SEA FISHERIES				
C.1.—Sea Fisheries Development ...	300,000	296,383	3,617	—
C.2.—Main Fishery Harbour Works, including payments to the Fishery Harbour Centres Fund	2,700,000	1,030,512	1,669,488	—
C.3.—Fishery Harbour Centres Fund—Grants under Fishery Harbour Centres Act, 1968	9,400	49,400	—	40,000
D.1.—An Bord Iascaigh Mhara — Administration and Current Development (Grant-in-Aid)				
<i>Original</i> £4,804,000				
<i>Supplementary</i> 567,000				
	5,371,000	5,370,910	90	—
D.2.—An Bord Iascaigh Mhara — Capital Development (Grant-in-Aid)				
<i>Original</i> £2,740,000				
<i>Less Supplementary</i> 566,000				
	2,174,000	2,174,000	—	—
D.3.—Repayment of Advances ...	680,000	680,000	—	—
INLAND FISHERIES				
E.—Inland Fisheries Development ...	4,834,800	4,771,540	63,260	—
F.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid) ...	56,600	56,600	—	—
G.—Grants under EEC Individual Projects Scheme	10	—	10	—
H.—Expenditure in connection with Acquisition of Fisheries	10	—	10	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original	£18,504,520			
Supplementary	1,000£			
	18,505,520	16,888,836	1,738,693	122,009
			Surplus of Gross Estimate over Expenditure £1,616,684	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £98,033	
Deduct—				
I.—Appropriations in Aid	... ..	1,037,520	939,487	
NET TOTAL				
Original	£17,467,000			
Supplementary	1,000			
	£	17,468,000	15,949,349	Net Surplus to be surrendered £1,518,651

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—Consultancy expenses were less than anticipated.

B.1.—Excess due to settlement of a court case for which provision was not made.

B.2.—Following the setting up of Telecom Eireann, a more up to date billing system was introduced which resulted in increased expenditure. Extra expenditure on telephones was partly offset by savings on postage expenses.

C.2.—Saving due to (i) delay in the commencement of work in connection with provision of a syncrolift at Killybegs and (ii) delay in making the final payments on the Howth construction project.

C.3.—Excess due to increased subvention required by the Fishery Harbour Centres Fund because of maintenance costs at Castletownbere and Rossaveel Harbours.

G and H.—These token provisions were not required.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Proceeds of fines and forfeitures in respect of fishery offences	981,420	881,598
2. Lettings of fishing rights	9,500	11,496
3. Miscellaneous receipts	46,600	46,393
	£1,037,520	£939,487

Vote 35

1. Receipts are difficult to estimate accurately.
2. Rents realised from new lettings were greater than anticipated.

Miscellaneous receipts comprise:—

	£
Refunds of air fares from EEC	31,116
Salmon export licences	9,800
Refund from Office of Public Works in respect of charges made in previous years	2,030
Administration of Salmon Conservancy Fund	800
Sale of fish	705
Special local licence receipts	677
Refund from the ESB for salmon tagging services	410
Sale of lobster gauges	213
Miscellaneous	642
	<u>£46,393</u>

EXTRA REMUNERATION

Seven officers received allowances ranging from £427 to £1,625 for attendance at certain meetings abroad. A total of £7,465 was paid to twenty-three officers for attendance at meetings abroad.

Four officers received sums ranging from £417 to £879 in respect of overtime. A total of £5,810 was paid to twenty-two officers.

One officer received a sum of £486 in respect of performance of higher duties.

Ex-gratia payments amounting to £1,300 were made to a Higher Agricultural Officer for extra attendance during the period 5th June, 1983 to 3rd June, 1984 (E.109/110/77).

NOTES

Subhead B.1 includes a charge of £58,161 paid in compensation to the owners of a foreign fishing vessel following their successful appeal against an earlier court decision on a charge of illegal fishing (S. 27/21/81).

In addition to the Grant-in-Aid issued from the Vote, an extra amount of £40,000 was issued to an Bord Iascaigh Mhara from the Vote for Increases in Remuneration and Pensions (No. 49).

Sums of £107, £34 and £66, respectively, were paid in respect of damage to vehicles hired to the Department; the late cancellation of a hotel booking and additional costs incurred by two officers as a result of the early ending of a conference abroad (D. 305/1/63 and S. 48/2/51).

P. WHOOLEY,
Accounting Officer.

DEPARTMENT OF FISHERIES AND FORESTRY,
29th April, 1985.

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.

FORESTRY

Vote 36

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	11,796,900	11,786,856	10,044	—
A.2.—Consultancy Services	10	861	—	851
B.1.—Travelling and Incidental Expenses	2,495,700	2,451,368	44,332	—
B.2.—Post Office Services	540,000	641,270	—	101,270
B.3.—Office Machinery and other Office Supplies	181,000	216,500	—	35,500
C.1.—Payment to Grant-in-Aid Fund for Acquisition of Land (Grant-in-Aid)	3,500,000	3,410,000	90,000	—
C.2.—Forest Development and Management	26,609,000	26,595,100	13,900	—
C.3.—Sawmilling	375,400	353,005	22,395	—
C.4.—Provision for Grant Assistance to Chipboard Products, Limited	10	—	10	—
D.—Grants for Afforestation Purposes etc., including promotion thereof	145,000	218,759	—	73,759
E.—Forestry Education	168,000	163,525	4,475	—
F.—John F. Kennedy Park	205,800	213,812	—	8,012
G.—Game Development and Management	509,000	496,748	12,252	—
H.—Wildlife Conservation	170,000	160,051	9,949	—
I.—Agency, Advisory and Special Services	268,180	247,160	21,020	—
GROSS TOTAL	£ 46,964,000	46,955,015	228,377	219,392
			Surplus of Gross Estimate over Expenditure £8,985	
	Estimated	Realised	Surplus of Appropriations in Aid realised £3,660,794	
Deduct—				
J.—Appropriations in Aid	10,400,000	14,060,794		
NET TOTAL	£ 36,564,000	32,894,221	Total Surplus to be surrendered £3,669,779	

Vote 36

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—It was necessary to continue the employment of a consultant in relation to the State's involvement in Chipboard Products, Limited.
- B.2.—Following the setting up of Telecom Eireann, the billing periods were changed, resulting in higher expenditure in the financial year. Due to travelling restrictions, there was some increase in the number of telephone calls. Excess was partly offset by a saving on postal services.
- B.3.—Excess due to the provision of additional computer equipment and cost increases generally.
- C.2.—A sum of £802,400 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- C.3.—Labour costs were less than expected due to non-filling of vacancies and absences.
- D.—Expenditure was greater than anticipated due to the increased uptake of grants sanctioned in previous years.
- H.—Saving resulted from the reduction in scale of certain projects in the 1984 Conservation Programme due to concentration of staff resources on areas of greater priority within the programme.
- I.—Saving was due to:
- (1) Non-receipt of demands for payment of 1984 Annual Subscriptions (for which provision was made) in respect of three international organisations;
 - (2) Fewer Wildlife Advisory Council meetings being held in 1984 and
 - (3) A slight reduction in the allocation to IIRS.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
FOREST RECEIPTS:		
Sales of Timber	9,675,000	13,052,115
Rents (housing, grazing, shooting, etc.)	108,000	131,893
Sales of houses to foresters	150,000	173,898
Sales of plants, refunds of travelling expenses, etc. (a)	117,000	310,538
SAWMILL RECEIPTS:		
Receipts from sawmills (Subhead C.3.)	350,000	392,350
	<u>£10,400,000</u>	<u>£14,060,794</u>

Sales of Timber—

The climate for marketing state timber improved in 1984 due principally to increases in the price of imported sawn wood and the development of additional export outlets.

Rents—

Demand for all categories of lettings remained buoyant.

Sales of Houses to foresters—

One sale which was delayed in 1983 was closed early in 1984.

Miscellaneous (a)—

Receipts under this heading are, of their nature, difficult to estimate.

Sawmill Receipts—

The upturn experienced in the second half of 1983 continued throughout 1984.

— (a) Miscellaneous Appropriations in Aid comprise:—

	£
Receipts from Forest Parks	77,353
Sales of plants and seeds	72,578
Receipts from EEC in respect of planting grants under Western Package	38,980
Compensation	28,707
Biomass	22,500
Sale of Scrap	18,348
Refund of Air Fares	14,416
Sale of Venison	12,477
Refund of Salaries	5,927
Refund of VAT	4,731
Courses	4,416
Road Works	3,326
Interest on Court lodgments	2,774
Miscellaneous	4,005
	<hr/>
	£310,538

EXTRA REMUNERATION

Two officers received amounts of £709 and £516 in respect of overtime. A total of £7,334 was paid to sixty-seven officers for overtime.

Two officers were paid amounts of £542 and £492 in respect of attendance at meetings abroad. A total of £3,284 was paid to sixteen officers in respect of delegates allowance.

A total of £1,375 was paid to nine officers in respect of higher duties.

NOTES

1. A total of £293,177, comprising £263,976 damages in eleven cases, £28,399 costs in five cases and £802 interest in two cases was paid in respect of personal injury claims by employees arising out of accidents at work (E.112/1/81, E.112/12/82, E.112/17/82, E.112/18/84, E.112/14/80, E.112/13/80, E.112/9/82, E.112/25/84, E.112/12/81, E.112/10/82, E.112/21/84, E.112/32/84 and E.112/2/83).
2. A total of £2,655 (including £2,064 costs in two cases and an *ex-gratia* payment of £50) was paid in respect of damages caused in five accidents involving vehicles of the Forest and Wildlife Service (S.86/4/77 and S.48/2/51).
3. A total of £6,670 (including £799 costs in three cases) was paid in seven cases of claims arising from the operations of the Forest and Wildlife Service (S.86/4/77 and D.305/1/63).
4. A total of £275 was paid in four cases involving nugatory payments (D.305/1/63).
5. £20,000 was paid to a poundkeeper in settlement of an action for the maintenance of impounded sheep which, due to a legal technicality, could not be sold (S.86/8/83).
6. A sum of £13,767 was charged to correct book-keeping errors made in previous years and to reconcile outstanding balances on a Suspense Account (S.86/4/83).

The following items were written off:—

7. £303,174 — losses resulting from forest fires (S.86/7/39 and D.305/1/63).
8. £36,848 — losses in respect of thefts of property (S.86/4/77 and D.305/1/63).
9. £86,289 — in respect of timber sales to a company which subsequently went into receivership and was written off as irrecoverable (S.86/4/77).
10. £1,879 — unrecovered overpayments of wages to forest workers (D.305/1/63).
11. £16 — in respect of a bad debt (D.305/1/63).
12. A sum of £5,401 was charged to this Vote in respect of labour provided in the erection of fencing at Knock on the occasion of the Papal Visit in 1979. In addition, a sum of £23,327 was written off in respect of fencing materials supplied to the Phoenix Park and Knock (S.86/8/81).
13. Dromore Castle, an archaeological site at Ennis Forest, Co. Clare, was transferred to the Office of Public Works (S.55/1/77).
14. Expenditure in respect of Review Group and Council on account of which payments were made in the year ended 31st December, 1984—

Vote 36

Group or Council	Year of Appointment	Expenditure	
		Total for year ended 31st December, 1984	Total expenditure to 31st December, 1984
Wildlife Advisory Council ...	1978	£ 7,014	£ 57,719
Forestry Review Group	1984	412	412
TOTAL		£ 7,426	58,131

STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS ETC., AT 31ST DECEMBER, 1984

	£
Chipboard Products, Limited	453,847
Interest accrued as at 31st December, 1984	243,762

GRANT-IN-AID FUND FOR THE ACQUISITION OF LAND

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1984

	£
Balance on 1st January, 1984	1,345,764
Grant-in-Aid, 1984	3,410,000
Amounts received from sundry sources for sale of land, etc.	134,457
	<hr/>
	4,890,221
Expenditure, 1984	3,474,303
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Balance on 31st December, 1984	£1,415,918

P. WHOOLEY,
Accounting Officer.

DEPARTMENT OF FISHERIES AND FORESTRY,
29th April, 1985.

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.

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

ABSTRACT ACCOUNT OF SAWMILLING OPERATIONS FOR THE YEAR ENDED 31ST DECEMBER, 1984

MANUFACTURING ACCOUNT

	Cong	Dundrum	Total		Cong	Dundrum	Total
	£	£	£	Trading Account—Cost of Goods produced	£	£	£
Value of raw material	76,645	77,944	154,589		286,530	290,247	576,777
Carriage inwards	42,930	31,238	74,168				
Cost of raw material	119,575	109,182	228,757				
Factory Wages	150,948	160,280	311,228				
Electricity	9,760	10,889	20,649				
Repairs and maintenance	6,247	9,896	16,143				
	286,530	290,247	576,777		286,530	290,247	576,777

TRADING ACCOUNT

	Cong	Dundrum	Total		Cong	Dundrum	Total
	£	£	£	Sales	£	£	£
Stock of finished goods at 1st January, 1984	52,606	27,795	80,401		335,381	337,595	672,976
Add cost of goods produced	286,530	290,247	576,777				
Less stock of finished goods at 31st December, 1984	339,136	318,042	657,178				
	35,333	49,023	84,356				
Cost of goods sold (a)	303,803	269,019	572,822				
Profit and Loss Account — Gross Profit	31,578	68,576	100,154				
	335,381	337,595	672,976		335,381	337,595	672,976

(a) Including supplies for Department's use.

Féach freisin Tuarascáil an Ard-Reachtaire Cuntas agus Ciste

CUNTAS ar an tsuim a caitheadh, sa bhliain dar chríoch an 31 Nollaig, 1984, 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 ...	£ 748,000	£ 740,904	£ 7,096	£ —
B.—Costais Taistil agus Costais Theagh-mhasacha	110,000	107,845	2,155	—
C.—Seirbhísí Poist	70,000	40,132	29,868	—
D.—Tithe Gaeltachta	900,000	945,000	—	45,000
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht	1,550,000	1,460,200	89,800	—
F.—Scéimeanna Cultúrtha agus Sóisialacha	1,383,000	1,389,976	—	6,976
G.—Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair)	2,020,000	2,018,000	2,000	—
H.1.—Údarás na Gaeltachta—Caiteachas Reatha (Deontas-i-gCabhair) ...	1,659,000	1,644,000	15,000	—
H.2.—Údarás na Gaeltachta—Caiteachas Caipitil (Deontas-i-gcabhair) ...	5,000,000	5,000,000	—	—
H.3.—Costais Toghcháin—Údarás na Gaeltachta	40,000	18,911	21,089	—
I.—Oifig Eorpach do Theangacha Neamhfhorleathana	25,000	25,000	—	—
AN MÓR IOMLÁN	£ 13,505,000	13,389,968	167,008	51,976
			Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £115,032	
	Mar a measadh	Mar a fuarthas		
Baintear de—			Farasbarr sna Leithris-i-gCabhair a fuarthas £43,707	
J.—Leithris-i-gCabhair	16,000	59,707		
AN GLAN-IOMLÁN	£ 13,489,000	13,330,261	Farasbarr Iomlán atá le tabhairt suas £158,739	

Vóta 37

FÁLTAIS BHREISE INÍOCHTA LEIS AN STÁTCHISTE

	£
Aisioc fuilleach sochair i ndáil le seirbhísí poist	4,582
Dibhinn ó Arramara Teoranta	3,900
Airgead Coinsiasa	180
Iomlán	8,662

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

C.—Ní raibh na costais do phostas agus do ghlaonna teileafóin chomh hard agus a measadh.

D.—Tuilleadh níos mó deontas i rith na bliana ná mar a bhíothas ag súil leis.

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

<i>Caiteachas Caipitil—</i>	£	£
Bóithre	5,500	
Uisce agus séarachas	124,183	
Muiroibreacha	318,487	
Forbairt chomharchumann	55,060	
Hallai agus Coláistí Gaeilge	108,300	
Cóiríocht saoire	10,420	
Aiseanna chaitheamh aimsire	56,800	
Saoraidí ilghnéitheacha	22,974	
		701,724
<i>Caitheachas Eile—</i>		
Uisce agus séarachas	397,386	
Forbairt chomharchumann	361,090	758,476
		£1,460,200

Bhain £1,420 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 (£9,000) le deontas forlíontach (de bhreis ar dheontas ó Bhord Fáilte Éireann) i gcás Óstáin.

Maidir le hiasachtaí saor ó ús a tugadh do Chomharchumainn airithe ó 1977 i leith, díscríobhadh £75,000 le cead Roinne Airgeadhaís sa bhliain 1984.

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

	£
Tuismitheoirí nó caomhnóirí daltaí áirithe arb í an Ghaeilge gnáth-theanga an teaghlaigh acu	77,570
Daltaí Gaeltachta ar chúrsaí oiliúna áirithe	34,631
Lucht iostais a choinníonn foghlaimoírí aitheanta Gaeilge	853,266
Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha i nGaeilge	234,298
Comhaltas Ceoltóirí Éireann	110,000
Siamsa Tíre	23,000
Caillteanas ar an “Naomh Ciarán” don tseirbhís idir Dún na Séad agus Cléire	16,985
Féilte éagsúla	6,530
Feabhsú Coláistí Gaeilge lasmuigh den Ghaeltacht	17,000
Bunscoil chónaithe lán-Ghaelach	5,420
Scéim Spreagtha na Gaeilge i dtithe cónaithe nua	8,200
Seirbhísí ilghnéitheacha	3,076
	£1,389,976

H.3.—Níor glanadh íocaíochtaí a rinneadh as cuntas fionraí roimh dheireadh na bliana.

LEITHRIS-I-gCABHAIR

	Mar a measadh	Mar a fuarthas
	£	£
1. Aisghnóthú tuarastal oifigigh ar iasacht ag Bord na Gaeilge ...	7,000	7,523
2. Aisíoc iasachtaí	5,000	1,261
3. Fáltais ilghnéitheacha	4,000	50,923
	<u>£16,000</u>	<u>£59,707</u>

1. Méadú pá agus íocaíocht i leith riaráistí is cúis leis an teacht isteach breise.
2. Níor aisíocadh tráthchodanna d'iasachtaí amhail mar a bhíothas ag súil leo.
3. Ní féidir fáltais mar seo a mheas go cruinn. Is iad is mó atá san áireamh ná (i) aisíoc ar cháinbhreisluacha (£41,603) i ndáil leis an mbád nua don tseirbhís idir Dún na Séad agus Cléire; (ii) aisíoc deontas (£4,594 san iomlán) faoi scéimeanna éagsúla na Roinne agus (iii) suimeanna (£4,546 san iomlán) in orduithe íocaíochta a íocadh roimh 1 Eanáir, 1984, agus a cuireadh ar ceal ina dhiaidh sin tar éis dóibh dul as dáta.

LUACH SAOTHAIR BHREISE

Fuair Oifigeach Feidhmiúcháin £896 mar Rúnaí ar Arramara Teoranta.

Fuair oifigeach amháin suim £240 i leith ragoibre i.e. an t-iomlán a caitheadh sa bhliain.

CUNTAS CHISTE NA GAEILGE

	£
Fuilleach ar 1 Eanáir, 1984	7,547
Deontas-i-gCabhair, 1984	2,018,000
	<u>2,025,547</u>

Íocaíochtaí le:—

	£
Bord na Gaeilge	975,000
Bord na Leabhar Gaeilge	154,738
Comhdháil Náisiúnta na Gaeilge	233,000
Gael-Linn	295,384
Conradh na Gaeilge	131,507
An tOireachtas	48,000
Cumann na bhFiann	74,000
An Comhlachas Náisiúnta Drámaíochta	52,000
Taibhdhearc na Gaillimhe	47,000
Amharclann Ghaoth Dobhair	2,500
An Gael-Acadamh	12,000
	<u>2,025,129</u>
Fuilleach ar 31 Nollaig, 1984	£418

SÉAN OLDEN,
Oifigeach Cuntasafíochta.

ROINN NA GAELTACHTA,
16 Aibreán 1985.

Do scrúdaigh mé na Cuntais sin thuas do réir forálacha an *Exchequer and Audit Departments Act*, 1921. Fuair mé an t-eolas agus na mínithe a bhí uaim, agus de thoradh an iniúchtha atá déanta agam, deimhním gurb é mo thuairim, faoi réir a bhfuil ráite agam i mo Thuarascáil, 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, 1984, 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 of the Irish Land Commission 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	52,545,000	53,957,187	—	1,412,187
A.2.—Office Machinery and other Office Supplies	520,000	516,167	3,833	—
A.3.—Travelling and Incidental Expenses	5,430,000	5,281,753	148,247	—
A.4.—Post Office Services	3,392,690	2,633,932	758,758	—
A.5.—Advertising and Publicity ...	360,000	342,919	17,081	—
A.6.—Consultative Councils, Inquiries and Reports	44,000	24,707	19,293	—
A.7.—Consultancy Services	3,000	7,860	—	4,860
EDUCATION, RESEARCH AND ADVISORY SERVICES				
B.1.—University Colleges	9,253,000	9,465,278	—	212,278
B.2.—Agricultural Schools and Farms	784,600	800,384	—	15,784
B.3.—An Foras Talúntais — Grant-in-Aid for General Purposes	15,610,000	15,610,000	—	—
B.4.—Research and Testing	1,225,000	1,229,715	—	4,715
B.5.—County Committees of Agriculture	150,000	150,000	—	—
B.6.—Irish Co-operative Organisation Society — Grant for General Expenses	22,000	22,000	—	—
B.7.—Irish Countrywomen's Association — Grant for General Expenses	24,200	24,200	—	—
B.8.—Macra na Feirme — Grant for General Expenses	45,000	45,000	—	—
B.9.—Federation of Irish Bee-Keepers' Association — Grant for General Expenses	1,000	1,000	—	—
B.10.—Prizes at Shows, etc.	20,200	20,050	150	—
B.11.—Muintir na Tíre — Grant-in-Aid for General Expenses	30,000	30,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.12.—An Chomhairle Oiliúna Talmhaíochta — Grant-in-Aid for General Purposes	17,930,000	17,930,000	—	—
B.13.—An Chomhairle Oiliúna Talmhaíochta — Grant-in-Aid for Capital Purposes	1,250,000	1,250,000	—	—
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE				
C.1.—Improvement of Livestock ...	806,000	789,885	16,115	—
C.2.—Bovine Tuberculosis Eradication	12,800,000	16,948,312	—	4,148,312
C.3.—Brucellosis Eradication	7,200,000	4,607,207	2,592,793	—
C.4.—General Disease Control and Eradication	32,030	115,735	—	83,705
C.5.—Payments to Bovine Tuberculosis and Brucellosis Eradication Schemes Hardship Fund (Grant-in-Aid)	1,000,000	550,000	450,000	—
PRODUCTION AND DEVELOPMENT AIDS				
D.1.—Poultry and Eggs	25,000	20,471	4,529	—
D.2.—Scheme of Assistance for the Expansion of the Cattle Breeding Herd	8,000,000	8,296,120	—	296,120
D.3.—Market Co-ordination for Glass-house Products	25,000	15,000	10,000	—
D.4.—Aid for Irish Potato Marketing Limited	120,000	—	120,000	—
D.5.—Aid for National Potato Co-operative	100,000	36,593	63,407	—
FOOD SUBSIDIES				
E.—Subsidies on Milk and Dairy Produce	56,051,000	47,253,751	8,797,249	—
OTHER SERVICES				
F.1.—Agricultural Credit Corporation	1,300	1,394	—	94
F.2.—Payment under Exchange Rate Guarantee on Loans for Agricultural Purposes	3,000,000	1,074,073	1,925,927	—
F.3.—Interest Subsidy Scheme for Non-Development Farmers ...	500,000	176,160	323,840	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.4.—Interest Subsidy Scheme for Farmers in Severe Financial Difficulty	5,500,000	2,690,168	2,809,832	—
G.1.—Pension Payments to Former Employees of the Dairy Disposal Company Limited	50,000	52,800	—	2,800
G.2.—Pension Payments, etc., to Former Employees of the Pigs and Bacon Commission	80,000	67,533	12,467	—
H.1.—Córás Beostoic agus Feola-Grant-in-Aid for General Expenses	785,000	785,000	—	—
H.2.—Beef Classification Scheme	20,000	20,101	—	101
I.—Bórd na gCapall — Grant-in-Aid for General Expenses	474,000	474,000	—	—
J.1.—International Co-operation	425,000	471,270	—	46,270
J.2.—Payment to World Food Programme (Grant-in-Aid) Account (Grant-in-Aid)	1,130,000	1,130,000	—	—
J.3.—Food and Agriculture Organisation — Contributions to Schemes	165,000	57,653	107,347	—
J.4.—Food Aid Convention under International Wheat Agreement (Grant-in-Aid) Account (Grant-in-Aid)	895,000	895,000	—	—
J.5.—Food and Agriculture Organisation — International Fertiliser Supply Scheme	350,000	341,900	8,100	—
K.—Miscellaneous Services — Token Provisions	260	7,044	—	6,784
LAND COMMISSION SERVICES				
L.1.—Legal Expenses	44,000	41,588	2,412	—
L.2.—Statutory Contributions to Land Bond Fund	5,107,150	5,069,492	37,658	—
L.3.—Deficiencies from Sales of Land Bonds allocated to Government Departments	5,000	—	5,000	—
L.4.—Deficiency of Income from Untenanted Land	1,550,000	1,550,000	—	—
L.5.—Life Annuities (Land Act, 1965), Advances, Compensation, Additional Allowances and Auctioneers' Commission	28,690	15,258	13,432	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.6.—Promotion of Long Term Leasing of Land	25,000	27,883	—	2,883
L.7.—Gratuities to ex-Employees ...	20,000	2,500	17,500	—
L.8.—Improvement of Estates, etc. ...	1,034,020	958,273	75,747	—
SCHEMES OPERATED IN IMPLEMENTATION OF EEC REGULATIONS AND DIRECTIVES				
M.1.—Farm Modernisation Scheme (including Western Measures and EEC Interest Subsidy Scheme)	37,600,000	30,624,100	6,975,900	—
M.2.—Life Annuities and Premiums — EEC Directive No. 72/160	1,070,000	1,008,026	61,974	—
M.3.—Aids to Farmers in certain Less Favoured Areas	36,420,000	37,425,766	—	1,005,766
M.4.—Market Intervention — Incidental Expenses	82,447,000	65,701,658	16,745,342	—
M.5.—Market Intervention — Losses by Deficiency, Accident, etc. ...	1,844,000	3,229,396	—	1,385,396
M.6.—Grants for Marketing and Processing of Agricultural Products	300,000	143,340	156,660	—
M.7.—Special Premium on Exports of Beef to the United Kingdom ...	8,000,000	10,927,938	—	2,927,938
M.8.—Aids to Horticultural Producer Groups	25,000	—	25,000	—
M.9.—Programme of Special Measures for Ireland	11,720,010	8,562,653	3,157,357	—
GROSS TOTAL	£ 395,414,150	361,507,193	45,462,950	11,555,993
			Surplus of Gross Estimate over Expenditure £33,906,957	
Deduct—	<u>Estimated</u>	<u>Realised</u>	Deficiency in Appropriations in Aid realised £12,762,975	
N.—Appropriations in Aid	126,560,150	113,797,175		
NET TOTAL	£ 268,854,000	247,710,018	Net Surplus to be surrendered £21,143,982	

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EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Surplus (part) arising from liquidation of Dairy Disposal Company Limited paid by Liquidator £600,000.

Agricultural levies collected under EEC Regulations and paid to the Exchequer amounted to £12,239,777.

Refund from the Department of Posts and Telegraphs in respect of 1983 £9,563

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.4.—The saving was mainly due to lower expenditure than expected on postal services.

A.6.—In the case of the consultative bodies fewer meetings than expected were held.

A.7.—The excess arose from the engagement of a consultancy service which had not been anticipated.

C.2.—The amount of testing by veterinary surgeons and the number of reactors slaughtered were greater than expected.

C.3.—Payments for testing by veterinary surgeons and for travelling were less than anticipated due to the continued progress in brucellosis eradication.

C.4.—The excess was mainly due to payments made to a pig enterprise and to poultry farmers following destruction of stocks because of diseases.

C.5.—The number of owners of infected herds who sought and qualified for aid from the Hardship Fund was less than expected.

D.1.—The purchase of a replacement van which was provided for did not take place during the year.

D.3.—Expenditure was related to contributions made by glasshouse growers and these were less than expected.

D.4.—Because of improved conditions on export markets, projected losses by Irish Potato Marketing Ltd., did not materialize.

D.5.—Development of the new national potato co-operative was slower than expected.

E.—The rates of the consumer subsidies on milk and butter were reduced in August, 1984.

F.2.—Saving arose because of exchange rate fluctuations.

F.3.—Because of a link between this scheme and that covered by subhead F.4, payments were affected by delay in processing applications under the latter scheme.

F.4.—The number qualifying for subsidy was less than expected and lending institutions experienced delays in processing applications.

G.1.—Some payments related to recoupment of pensions paid in the previous year.

G.2.—The saving arose mainly because the commencement of liability for the pensions was delayed.

J.1.—The excess arose because of unfavourable exchange rate movements.

J.3.—Saving was due to delays in having experts located abroad.

K.—The excess was due to (1) payment of compensation and legal expenses amounting to £3,413 in respect of terminating the lease of a premises formerly occupied by An Chomhairle Olla, and (2) various residual payments made in respect of old schemes.

L.1.—Saving was due mainly to reduced issue of collection warrants.

L.3.—Because of the sale prices received for Land Bonds allocated to Government Departments it was unnecessary to draw on this subhead.

- L.5.—Saving due mainly to the fact that no holdings were resumed during the year.
- L.6.—A publicity campaign to encourage long term leasing of land cost somewhat more than the provision allocated for it.
- L.7.—The number of ex-employees who qualified for gratuities was less than expected.
- L.8.—Progress in land allotment during the year was slower than anticipated.
- M.1.—The volume of new investment by farmers was affected by the general conditions prevailing in the agriculture industry.
- M.2.—It is not possible to estimate precisely the numbers who qualify under the Scheme during the year.
- M.4.—Saving arose because the volume of intervention stocks handled was less than expected and because changes were made in the financing arrangements which reduced charges. (See note on subhead N. 24).
- M.5.—The excess arose on intervention beef destroyed by fire at cold stores. (See notes — sums written off).
- M.6.—Some applications for grants arrived too late for processing in 1984 and a number of approved projects had not progressed sufficiently to qualify for aid.
- M.7.—More beef than expected was exported to the United Kingdom and because of market conditions the rates of premium were higher than anticipated. (See note on subhead N.27).
- M.8.—No application for aid was received during the year.
- M.9.—Saving was mainly due to lower participation than expected in the A.I. and ground limestone subsidy schemes.

APPROPRIATIONS IN AID

	Corresponding Debit Subhead	Estimated £	Realised £
1. Recoupment of salaries, etc., of officers on loan to outside bodies	A.1.	100,000	98,669
2. Recoupment by EEC of certain travelling expenses	A.3	350,000	418,506
3. Receipts from sale of livestock and farm produce, etc., at Agricultural Schools and Farms	B.2	15,000	25,911
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.4 & C.4	165,000	161,886
5. Receipts from seed testing fees, certification fees, licensing fees, etc., and receipts from Back-weston Farm	B.4	768,000	781,337
6. Receipts from EEC relating to agricultural, educational and advisory facilities under Western Package	B.13	365,000	226,588
7. Receipts from licences and from sale and leasing of livestock	C.1	305,000	282,833
8. Receipts from EEC under programme for accelerated eradication of Bovine Tuberculosis	C.2	666,000	765,854
9. Receipts from EEC under programme for accelerated eradication of Brucellosis	C.3	488,000	374,421

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	Corresponding Debit Subhead	Estimated £	Realised £
10. Receipts from farmer contributions towards the cost of eradicating Bovine Disease	C.2, C.3 & C.5	5,000,000	5,872,453
11. Receipts from fees in respect of poultry hatchery licences, bloodtesting fees and from sale of white turkeys, poultry, eggs, etc.	D.1	1,500	630
12. Receipts under exchange rate guarantee on loans for agricultural purposes	F.2	10	17,544
13. Repayment of advances under Grain Storage (Loans) Act, 1951, etc.	K	14,000	21,811
14. Receipts from the resale of land purchased under the Farmers' Retirement Scheme	K	410,000	612,406
15. Fees and costs recovered	L.1	2,000	7,417
16. Surplus income of Rent and Interest Accounts	L.4	100,000	105,011
17. Excess Annuities, etc.		1,300,000	1,310,467
18. Contributions toward improvements expenditure	L.8	105,000	156,243
19. Interest on bank deposits held by the Land Commission in connection with its operations		130,000	48,882
20. Receipts from EEC under Farm Modernisation Scheme, Western Measures and EEC Interest Subsidy Scheme	M.1	10,600,000	5,344,996
21. Receipts from farm visits by Department and ACOT staff in connection with Farm Modernisation Scheme	M.1	1,500,000	364,390
22. Receipts from EEC under Farmers' Retirement Scheme	M.2	20,000	19,054
23. Receipts from EEC under Scheme of Aids to Farmers in Less Favoured Areas	M.3	18,125,000	18,160,696
24. Receipts from EEC of incidental expenses arising out of market intervention	M.4	62,428,000	53,455,409
25. Receipts in respect of intervention stock losses, etc.	M.5	66,000	103,031
26. Receipts from forfeited deposits and securities under EEC intervention, export refund, etc. arrangements		190,600	540,985
27. Receipts from the United Kingdom Government in respect of the special premiums on exports of beef to the United Kingdom	M.7	8,000,000	10,918,443
28. Receipts from EEC under Programme of Special Measures for Ireland	M.9	6,059,000	6,357,737
29. Receipts from licences, inspection fees, etc., under Agricultural Produce (Fresh Meat) Acts and Pigs and Bacon Acts		6,420,000	4,150,785
30. Receipts from veterinary inspection fees for live exports		812,000	600,581
31. Receipts from fees for dairy premises inspection services		1,875,000	2,289,713
32. Receipts from Church Temporalities Fund		130,000	125,663
33. Other receipts		50,040	76,823
		<u>£126,560,150</u>	<u>£113,797,175</u>

2. Attendances at EEC meetings were somewhat higher than expected.
3. Surplus was due to the receipt of some outstanding payments from 1983.
6. Eligible expenditure by ACOT under the Western Package on which this advance from the EEC was based was less than anticipated.
7. The closure of the Pig Progeny Testing Station in Cork during the year led to a decrease in the number of pigs sold.
8. The number of tuberculosis reactors qualifying for EEC recoupment was greater than expected.
9. The number of brucellosis reactors qualifying for EEC recoupment was less than anticipated.
10. Milk production and cattle slaughtering in 1984, on which farmer contributions were based, were greater than anticipated.
11. The expected recovery of some outstanding debts did not take place during the year.
12. Surplus due to favourable exchange rate movements.
13. Repayment of the loans was greater than anticipated.
14. More farmers than expected opted to pay in cash for land under the Farmers' Retirement Scheme.
15. Surplus due to a High Court award in favour of the Land Commission.
16. Surplus due to some letting charges for 1983 being paid over in 1984.
18. A greater number of allottees than expected paid for improvements in cash rather than by way of annuity.
19. Deficit arose mainly because deposit interest for the second half of the year was not received from the Central Bank due to industrial action.
20. Shortfall due mainly to non-receipt within the year of EEC recoupment on Farm Modernisation Scheme expenditure in 1983.
21. Reduced participation in the Farm Modernisation Scheme resulted in fewer farm visits than expected.
24. Shortfall due to decline in intervention throughput and changes in the financing arrangements. (See note on subhead M.4).
25. Receipts under this heading cannot be estimated precisely.
26. It is not possible to estimate accurately the amounts of deposits and securities that will be forfeited as this depends largely on movements in world market conditions.
27. More beef than expected was exported to the United Kingdom and because of market conditions the rates of premium were higher than anticipated. (See note on subhead M.7).
29. It was expected that arrears due under the Pigs and Bacon Acts would be collected during the year but negotiations in the matter were not concluded.
30. The number of live cattle exported was less than anticipated.
31. Milk intake at creameries was higher than had been expected.
33. Receipts under this miscellaneous heading cannot be closely estimated.

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EXTRA REMUNERATION

A Principal Officer received £2,537 from the Central Fisheries Board for acting as Chief Executive of the Board.

Forty-six officers of the Department's veterinary staff received gratuities and allowances ranging from £454 to £2,064 in respect of additional work and supervisory duties. The total amount paid was £65,501.

Thirty-five Agricultural Officers received amounts ranging from £429 to £2,154 for extra duties in respect of varying periods. The total amount paid was £59,265.

Thirty-five officers of various grades received amounts ranging from £402 to £877 for the performance of higher duties. The total amount paid was £35,768.

Three Indoor Foremen received amounts ranging from £720 to £810 in respect of Sunday duty. The total amount paid was £2,295.

Forty-eight officers received allowances ranging from £401 to £2,287 for attendance at certain meetings abroad. The total amount paid was £59,482.

Four hundred and forty-three employees received sums varying from £406 to £10,423 in respect of overtime and Sunday duty. The total expenditure on overtime was £1,159,053.

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

NOTES

This Account includes expenditure of £14,793 in respect of the remuneration of an officer seconded temporarily, without repayment, to an outside body on milk recording duties and £62,370 in respect of staff transferred to the Department of Social Welfare (subhead A.1. (S. 90/12/79; E.95/9/83; E.95/5/84)).

Subhead A.3. includes expenditure of £1,530 on gifts presented by the Minister and a Minister of State, mainly to counterparts in other Member States in connection with Ireland's Presidency of the EEC (D.306/24/63).

A total of £945 was paid because of late cancellations of hotel reservations in Brussels and Luxembourg on two occasions when meetings of the EEC Council of Ministers were unexpectedly cancelled (1982) and ended early (1983) (subhead A.3. (D.306/24/63)).

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

£15 to an employee of the Department in respect of medical expenses incurred as a result of injury sustained in the course of employment (subhead A.3. (E.109/83/67)).

£4,468 in total for damages and legal costs following three traffic accidents in which vehicles, the property of the Department, were involved (subhead A.3. (S.48/1/67 and D.306/25/62)).

£5,255 to twenty-six 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. £28,303 to one hundred and thirty-six herd-owners in respect of cattle which passed the test but were subsequently at slaughter found to be suffering from tuberculosis. £2,890 to seventeen 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)).

£2,800 to a herd-owner in settlement of a claim for damages to his herd arising from vaccination against brucellosis (subhead C.3. (D.306/29/63)).

£1,215 to two farmers arising from the destruction of feedstuffs following an outbreak of avian influenza (subhead C.4. (S.90/16/56)).

£64,962 to a firm arising from the depopulation and restocking of a pig breeding unit following an outbreak of transmissible gastro-enteritis (subhead C.4. (S.90/30/84 and S.90/3/81)).

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Fees (stamps) amounting to £2,883 for searching for and providing copies of maps and other documents lodged with the Land Commission were received during the year.

Well-boring work to the value of £976, £15,834 and £6,604 respectively was done on a recoupment basis for the Office of Public Works, the Geological Survey Office and An Foras Forbartha.

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. 49) as follows:

	£
An Foras Talúntais	322,000
An Chomhairle Oiliúna Talmhaíochta	674,800
Córas Beostoic agus Feola	8,000
Bórd na gCapall	2,000

The following sums were written off:-

£181 in respect of tests carried out for veterinary practitioners at the Veterinary Research Laboratories (S.90/15/56).

£19,501 in respect of cereal seed certification fees due by four firms which went into liquidation (S.90/15/56).

£52,180 in respect of meat inspection fees due by a firm which went into liquidation (S.90/15/56).

£1,795,192 in respect of intervention beef losses (subhead M. 5) of which £218,529 relates to stock shortages and unfit meat in the years 1974 to 1977 and £1,576,663 to stocks destroyed by fire in two cold stores in 1980 and 1981 (S.311/3/47, S.311/3/74, S.311/4/77 and S.90/15/82).

£112,527 in respect of transport and related costs for beef stored abroad in the years 1974 to 1977, which were disallowed by the EEC Commission (S.311/4/77 and S.90/15/82).

£25,942 in respect of monetary compensatory amounts on exports of beef in 1975 (F.155/3/76).

£79 in respect of losses of equipment and fittings (D.305/1/63).

£6,501 in respect of rents of lands held by the Land Commission (D.305/1/63).

J. O'MAHONY,
Accounting Officer.

26th April, 1985.

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 LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31ST DECEMBER, 1984.

(Capital Amounts only)

	£
Advances under the Grain Storage (Loans) Act, 1951	84,437
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (a)	17,184
	<hr/>
	£101,621

(a) Reducible, if certain conditions are complied with, to £12,709

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WORLD FOOD PROGRAMME (GRANT-IN-AID) ACCOUNT

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1984

							£
Balance on 1st January, 1984	...	...	...	...	...	...	153,507
Grant-in-Aid (Subhead J.2)	...	...	...	...	...	...	1,130,000
							<u>1,283,507</u>
Contribution to World Food Programme	...	...	...	...	...	...	696,572
Balance on 31st December, 1984	...	...	...	...	...	...	<u>£586,935</u>

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1984

							£
Balance on 1st January, 1984	...	...	...	...	...	...	318,638
Grant-in-Aid (Subhead J.4)	...	...	...	...	...	...	895,000
Other Receipts	...	...	...	...	...	...	132,975
							<u>1,346,613</u>
Expenditure	...	...	...	...	...	...	Nil
Balance on 31st December, 1984	...	...	...	...	...	...	<u>£1,346,613</u>

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1984

							£
Balance on 1st January, 1984	...	...	...	...	...	...	10,030
Grant-in-Aid (Subhead C.5)	...	...	...	...	...	...	550,000
							<u>560,030</u>
Grants to Herd-Owners	...	...	...	...	...	...	595,350
Balance on 31st December, 1984	...	...	...	...	...	...	<u>£35,320 Dr.</u>

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1984

							£
Balance on 1st January, 1984	...	...	...	...	...	...	110,500
Grant-in-Aid	...	...	...	...	...	...	Nil
							<u>110,500</u>
Expenditure	...	...	...	...	...	...	65,500
Balance on 31st December, 1984	...	...	...	...	...	...	<u>£45,000</u>

GRANT-IN-AID FUND FOR GENERAL LAND PURCHASES

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1984

	£
Balance on 1st January, 1984	129,192
Grant-in-Aid	Nil
	<hr/> 129,192
Expenditure	100
Balance on 31st December, 1984	<hr/> £129,092

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

	£
Receipts from the Employment Guarantee Fund	90,922
Payment to Cómhluht Siúicre Éireann Teo. for job creation	90,922

J. O'MAHONY,
Accounting Officer.

26th April, 1985.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	9,175,000	9,027,488	147,512	—
A.2.—Public Service Pensions	24,000	107,897	—	83,897
A.3.—Consultancy Services	20,000	16,833	3,167	—
B.1.—Travelling and Incidental Expenses	1,200,000	1,120,988	79,012	—
B.2.—Office Machinery and other Office Supplies	250,000	254,317	—	4,317
C.—Post Office Services	1,129,000	692,625	436,375	—
D.—Advertising and Publicity	65,000	60,943	4,057	—
E.—Commissions and Special Inquiries	4,000	5,233	—	1,233
F.—Subscriptions to International Organ- isations	213,000	211,824	1,176	—
G.—Research	55,000	55,100	—	100
H.—Resettlement Allowances	35,000	21,193	13,807	—
I.—Career Information	5,000	4,164	836	—
J.1.—An Chomhairle Oiliúna — Adminis- tration and General Expenses (Grant-in-Aid)	8,605,000	8,605,000	—	—
J.2.—An Chomhairle Oiliúna — Capital Expenditure (Grant-in-Aid) <i>Original</i> £1,690,000 <i>Less Supplementary</i> 638,000	1,052,000	415,000	637,000	—
J.3.—An Chomhairle Oiliúna — The Alter- nance Scheme (Grant-in-Aid) <i>Original</i> Nil <i>Supplementary</i> £1,000	1,000	—	1,000	—
K.—National Industrial Safety Organisa- tion	25,000	25,000	—	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Irish Management Institute — Grant for Training	500,000	500,000	—	—
M.—Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Limited) — Grant for Training	324,000	324,000	—	—
N.—Committee on Welfare Services Abroad — Grants for Emigrant Advisory Services	68,000	68,000	—	—
O.—Grants for Trade Union Education and Advisory Services	620,000	620,000	—	—
P.—Employment Incentive Schemes Original £3,000,000 Less Supplementary 1,250,000	1,750,000	1,455,602	294,398	—
Q.—Employment Equality Agency ...	316,000	316,000	—	—
R.—Trade Union Amalgamations ...	10,000	16,453	—	6,453
S.—College of Industrial Relations — General Expenses (Grant-in-Aid)	40,000	40,000	—	—
T.—Grant-in-Aid Fund for Training and Employment of Young Persons—including Youth Employment Agency and related Expenditure (Grant-in-Aid)	84,000,000	84,000,000	—	—
U.1.—Grants for the Provision of Recreational Facilities Original £1,200,000 Less Supplementary 390,000	810,000	659,667	150,333	—
U.2.—Grant-in-Aid Fund for Youth Organisations and other Expenditure in relation to Youth	2,222,000	2,221,564	436	—
V.—Enterprise Allowance Scheme Original £600,000 Supplementary 4,700,000	5,300,000	4,856,349	443,651	—
X.—Grant for Oslanna Iompair Eireann Teo. Original Nil Supplementary £10 Do. 1,027,000	1,027,010	1,027,000	10	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Y.—Social Employment Scheme				
<i>Original</i>	Nil			
<i>Supplementary</i>	£1,000			
	1,000	—	1,000	—
GROSS TOTAL				
<i>Original</i>	£115,395,000			
<i>Supplementary</i>	3,450,010			
<i>Do.</i>	1,000			
	£ 118,846,010	116,728,240	2,213,770	96,000
	Estimated	Realised	Surplus of Gross Estimate over Expenditure	
			£2,117,770	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
W.—Appropriations in Aid	5,409,000	5,958,081	£549,081	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i>	£109,986,000		£2,666,851	
<i>Supplementary</i>	3,450,010			
<i>Do.</i>	1,000			
	£ 113,437,010	110,770,159		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Excess due to payment of lump sums, pensions and refunds of pension contributions not provided for.
- A.3.—Consultancy services provided for did not have to be used.
- B.1.—Expenditure on home travel, official entertainment, scientific equipment, training and incidental expenses was less than anticipated.
- C.—The saving was mainly attributable to the fact that a large payment which was expected to arise in 1984 was actually made in 1983. In addition expenditure on postal and telecommunications services was less than expected.
- D.—Expenditure on advertising and publicity was less than anticipated.
- E.—Excess due to unexpected expenditure on special inquiries relating to trade disputes.
- H.—There were fewer claims than anticipated under the Scheme.
- I.—The number of career leaflets distributed was less than anticipated.
- J.2.—Certain anticipated payments did not arise.
- J.3.—Saving due to delay in introduction of the Scheme.
- P.—Saving due to deferral of expenditure arising from a restructuring of the payments system.
- R.—Excess due to the payment of a grant of £16,453 towards the costs incurred by a particular union in transferring its engagements to another union.
- U.1.—Certain anticipated payments did not arise because building work on a number of projects did not start as early as expected.
- V.—Actual participation in the Scheme was somewhat lower than the best estimate which could be made at the time of the Supplementary Estimate in June 1984.
- Y.—Saving due to delay in introduction of the Scheme.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal) ...	120,000	154,468
2. Receipts from European Social Fund	5,123,000	5,252,021
3. Recoupment of salaries, etc. of officers on secondment	26,000	21,921
4. Recoupment of certain travelling and subsistence expenses from the EEC	60,000	53,060
5. Receipts from Work Permit fees	56,000	58,400
6. Miscellaneous	24,000	418,211
	<u>£5,409,000</u>	<u>£5,958,081</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 1984 was higher than anticipated.

3. Fewer officers were on secondment during 1984 than provided for.

4. Income is difficult to estimate accurately because of fluctuation in EEC travelling duties and time lag in receiving payments.

6. There were three large extraordinary receipts under this heading in 1984. These were

- £242,683 in respect of the bringing into the Vote for Labour as an appropriation in aid the balance in the Fund for Youth Employment, as directed by the Minister for Finance;
- £130,400 being a payment by An Chomhairle Oiliúna for services provided by the National Manpower Service during 1984; and
- £19,500 being a payment by the Youth Employment Agency for services provided by the National Manpower Service during 1984.

EXTRA REMUNERATION

One hundred and sixty-four officers were paid a total of £62,734 in overtime. Of these, forty officers — six Executive Officers, four Clerical Officers, seventeen Clerical Assistants, four Paperkeepers, eight Messengers and one Service Attendant — earned amounts ranging from £427 to £4,202.

Forty-six officers were paid a total of £10,773 for attendance at certain meetings abroad. Of these, nine officers — two Principals, one Assistant Principal Officer and six Industrial Inspectors — received amounts ranging from £406 to £763.

NOTES

The Account includes expenditure of £842 on gifts given by the Minister (a) on the occasion of his official visit to Israel (£797) and (b) during his attendance at the informal meeting of the European Economic Community Social Affairs Council in Dublin (£45) (S. 118/5/66).

Ex-gratia payments totalling £74 were made to three 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, 1984.	Total to 31st December, 1984.
	E.	A.1.	A.3.		
Committee on Welfare Services Abroad	£ 3,345	£ 150	£ —	£ 3,495	£ 49,737
Mediation in trade dispute at Ranks Ireland Ltd.	254	—	—	254	2,434
Mediation in trade dispute at Irish Dunlop Co. Limited	239	—	—	239	2,513
Dublin Docks Review Group	1,395	2,105	16,451	19,951	19,951
	£ 5,233	2,255	16,451	23,939	74,635

M. KEEGAN,
Oifigeach Cuntasaíochta.

AN ROINN SAOTHAIR
29 Aibreán, 1985.

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

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

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

Balance on 1st January, 1984	...	...	...	...	...	...	£ 238,268
Receipts:—							
From the Employment Guarantee Fund—							
(i) for the Community, Youth, Recreational and Employment Programme	...	...	...	...	...	...	400,000
(ii) for the Youth Employment Development and Creation Scheme	...	...	...	...	...	...	26,000
							664,268
Payments:—							
In respect of the Community, Youth, Recreational and Employment Programme	...	...	...	...	...	...	567,016
Balance on 31st. December, 1984	...	...	...	...	...	...	£ 97,252

M. KEEGAN,
Oifigeach Cuntasaíochta.

AN ROINN SAOTHAIR
29 Aibreán, 1985.

Vote 39

STATEMENT OF EXPENDITURE OUT OF THE TRAINING AND EMPLOYMENT OF YOUNG PERSONS (GRANT-IN-AID) ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1984.

	£	£
Balance on 1st January, 1984	...	7,767,334
Grant-in-Aid from Subhead T of Vote 39 (Labour)	...	84,000,000
Refunds and cancellations during 1984 of Employment Incentive Scheme payments made in 1983	...	1,520
		<u>91,768,854</u>
Payments:—		
Youth Employment Agency	...	6,115,000
An Chomhairle Oiliúna	...	38,284,000
CERT Ltd.	...	1,683,000
Department of Labour—		
*Work Experience Programme	...	5,583,101
*Grant Scheme for Youth Employment	...	5,541,516
National Manpower Service	...	24,233
*Enterprise Allowance Scheme	...	391,040
Department of the Environment	...	4,000,000
Department of Education	...	25,550,000
Health Boards	...	110,018
		<u>87,281,908</u>
Balance on 31st December, 1984	...	<u>£ 4,486,946</u>

*Excluding moneys paid direct from the Youth Employment Agency.

M. KEEGAN,
Oifigeach Cuntasaíochta.

AN ROINN SAOTHAIR,
29 Aibreán, 1985.

YOUTH EMPLOYMENT LEVY

Statement of payments made in accordance with Section 24 (2) of the Youth Employment Act, 1981.

	Total for year ended 31st December, 1984 £	Total to 31st December, 1984 £
Received by the Minister for Labour	83,250,081	191,232,870
Paid by the Minister for Labour into the Exchequer	83,250,081	191,232,870

M. KEEGAN,
Oifigeach Cuntasaíochta.

AN ROINN SAOTHAIR,
29 Aibreán, 1985.

Vote 39

ACCOUNTS OF GRANT-IN-AID FUNDS 1984

	Balances on 1st January, 1984	Grants-in- Aid, 1984	Expenditure 1984	Balances on 31st December, 1984
Fund for Youth Employment	£ 242,683	£ —	£ 242,683(a)	£ —
Grant-in-Aid Fund for Youth Organisations and other expenditure in relation to Youth	—	2,221,564	2,221,564(b)	—
£	242,683	2,221,564	2,464,247	—

(a) The balance in the Fund for Youth Employment was brought into the Vote for Labour as an appropriation in aid on the direction of the Minister for Finance.

(b) Analysis of Expenditure is as follows:

	£
Youth Service Grant Scheme	1,794,054
Grants to Disadvantaged Youth Projects	148,000
Special Grants	17,081
In-Service Training	25,436
Cross-Border Exchanges	18,567
British-Irish Exchanges	30,566
Foreign Exchanges	10,453
Development Officers	35,810
National Youth Policy Committee	62,210
International Youth Year	79,387
	<u>£2,221,564</u>

M. KEEGAN,
Oifigeach Cuntasafóichta.

AN ROINN SAOTHAIR,
29 Aibreán, 1985.

INDUSTRY, TRADE, COMMERCE AND TOURISM **Vote 40**

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1984, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Industry, Trade, Commerce and Tourism, 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	7,639,000	7,360,632	278,368	—
A.2.—Public Service Pensions	15,000	15,264	—	264
A.3.—Consultancy Services	339,000	323,359	15,641	—
B.1.—Travelling and Incidental Expenses	1,001,000	1,049,477	—	48,477
B.2.—Office Machinery and other Office Supplies	308,000	320,732	—	12,732
C.1.—Post Office Services	557,000	432,583	124,417	—
C.2.—Advertising and Publicity	157,000	123,460	33,540	—
D.—Subscriptions to International Organisations, etc.	1,380,000	1,243,835	136,165	—
BORD FÁILTE ÉIREANN				
E.1.—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)	22,454,000	21,787,000	667,000	—
E.2.—Development of Holiday Accommodation (Grant-in-Aid)	900,000	750,000	150,000	—
E.3.—Development of Supplementary Holiday Accommodation (Grant-in-Aid)	250,000	250,000	—	—
E.4.—Tourism Development Works (Grant-in-Aid)	1,003,000	1,003,000	—	—
SHANNON FREE AIRPORT DEVELOPMENT CO. LTD.				
F.1.—Administration and General Expenses (Tourism/Traffic Development) (Grant-in-Aid)	2,143,000	2,131,000	12,000	—
F.2.—Administration and General Expenses (Industrial Development) (Grant-in-Aid)	2,355,000	2,344,000	11,000	—

Vote 40

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.3.—Grants to Industrialists (Grant-in-Aid)				
<i>Original</i> £5,750,000				
<i>Less Supplementary</i> 1,000,000				
	4,750,000	1,760,000	2,990,000	—
F.4.—Housing Subsidies	400,000	400,000	—	—
G.1.—Currency Exchange Loss on certain Industrial Credit Company Foreign Borrowing for Tourism Development	72,000	112,005	—	40,005
G.2.—Currency Exchange Loss on certain Industrial Credit Company Foreign Borrowing for Industrial Development	4,500,000	4,909,388	—	409,388
H.—Córas Tráchtála (Grant-in-Aid)	17,966,000	17,747,000	219,000	—
I.1.—Institute for Industrial Research and Standards — Administration and General Expenses (Grant-in-Aid)	7,811,000	7,746,000	65,000	—
I.2.—Institute for Industrial Research and Standards — Capital Expenditure (Grant-in-Aid)	1,710,000	1,710,000	—	—
J.—Kilkenny Design Workshops Limited—Administration and General Expenses (Grant-in-Aid)	875,000	875,000	—	—
INDUSTRIAL DEVELOPMENT AUTHORITY				
K.1.—Administration and General Expenses (Grant-in-Aid)	18,150,000	18,137,000	13,000	—
K.2.—Grants to Industry (Grant-in-Aid)				
<i>Original</i> £104,500,000				
<i>Supplementary</i> 19,000,000				
	123,500,000	123,500,000	—	—
K.3.—Building Operations (Grant-in-Aid)				
<i>Original</i> £12,000,000				
<i>Less Supplementary</i> 6,000,000				
	6,000,000	—	6,000,000	—
K.4.—Capital cost of transfer of Authority to new Headquarters (Grant-in-Aid)	2,000,000	2,000,000	—	—
L.—Technical Assistance	46,000	5,070	40,930	—
M.—Irish Productivity Centre (Grant-in-Aid)	518,000	518,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
N.1.—Shipbuilding Subsidy	7,400,000	10,578,731	—	3,178,731
N.2.—Interest Subsidy for Shipbuilding	410,000	427,634	—	17,634
O.—Irish Goods Council (Grant-in-Aid)	1,028,000	1,028,000	—	—
P.1.—Irish Film Board — Administration Expenses (Grant-in-Aid)	103,000	103,000	—	—
P.2.—Irish Film Board — Capital Expenditure (Grant-in-Aid) ...	500,000	500,000	—	—
Q.1.—National Enterprise Agency Limited — Administration and General Expenses (Grant-in-Aid) ...	300,000	300,000	—	—
Q.2.—National Enterprise Agency Limited — Capital Expenditure (Grant-in-Aid)				
<i>Original</i> £3,000,000				
<i>Less Supplementary</i> 2,000,000	1,000,000	899,060	100,940	—
R.1.—National Development Corporation—Administration and General Expenses (Grant-in-Aid) ...	10	—	10	—
R.2.—National Development Corporation—Capital Expenditure (Grant-in-Aid)				
<i>Original</i> £7,000,000				
<i>Less Supplementary</i> 6,999,990	10	—	10	—
S.—Clondalkin Paper Mills	190,000	540,441	—	350,441
T.—Min Fhéir (1959) Teo.—Provision to meet Closure Costs	10	—	10	—
U.—National Film Studios of Ireland Ltd. — Provision to meet Closure Costs	10	—	10	—
V.—National Board for Science and Technology (Grant-in-Aid) ...	3,638,000	3,622,000	16,000	—
W.1.—National Micro-Electronics Facility — Administration and General Expenses (Grant-in-Aid) ...	189,000	189,000	—	—
W.2.—National Micro-Electronics Facility — Capital Expenditure (Grant-in-Aid)	400,000	400,000	—	—
X.1.—Export Guarantee Arrangements under the Insurance Act, 1953 (as amended)	1,218,000	1,751,237	—	533,237

Vote 40

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
X.2.—Credit Financing of certain Capital Goods Exports	1,530,000	1,422,026	107,974	—
Y.—Commissions, Committees and Special Inquiries	29,000	21,849	7,151	—
A.A.—Miscellaneous Payments ...	83,000	85,654	—	2,654
B.B.—Bread Subsidy Original £41,000,000 Less Supplementary 3,000,000	38,000,000	32,774,531	5,225,469	—
GROSS TOTAL Original £284,817,030 Supplementary 10	284,817,040	273,196,968	16,213,635	4,593,563
			Surplus of Gross Estimate over Expenditure £11,620,072	
	Estimated	Realised	Surplus of Appropriations in Aid realised £1,720,666	
Deduct— Z.—Appropriations in Aid	4,301,030	6,021,696		
NET TOTAL Original £280,516,000 Supplementary 10	280,516,010	267,175,272	Total Surplus to be surrendered £13,340,738	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Refund by IDA of 1983 surplus grant	£1,744,718
Fees (stamps) collected at Companies Registration Office	1,069,582

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—Excess due to domestic travel costs for Ministers of State (Government Decision S.22770 of 7 February 1983 and 16 September 1983) not provided for in Estimate and to some additional travel costs arising from EEC Presidency.
- C.1.—With the establishment of An Post, outstanding accounts which were normally payable in the following accounting year had to be paid to the Department of Posts and Telegraphs before end-1983. As a result a provision of £75,000 for this purpose in 1984 was not required. A saving of £45,000 was also realised due to the change over to a franking-machine postal system.
- C.2.—Saving arose mainly through a reduction in the level of statutory advertising required for maximum prices orders and price control notices. Expenditure on publicity for the Office of Director of Consumer Affairs was also less than expected.

D.—Due to an acceptable level of market prices for rubber during the year the provision for financing Ireland's contribution to the Buffer Stock of the International Rubber Organisation was not required. Savings also arose on the initial contribution to the European Patents Office which was deferred, with smaller savings on contributions to other organisations.

E.1.—Savings arose on pay due to some posts being left unfilled, a lesser call on superannuation than was expected, and a reduction in the full-time staff of the Regional Tourism Organisations.

E.2.—Saving due to a combination of a fall in demand for grants towards capital investment in hotels and to caravan and camping works progressing at a slower rate than expected.

F.3.—Saving mainly due to grant claims from industrialists not materialising to extent anticipated, and also to some approved grants not being taken up or being refunded arising from factory closures at Shannon.

G.1. and G.2.—These subheads are subject to currency exchange rate fluctuation and as such are difficult to estimate. Payments in respect of exchange risk losses were discharged with Department of Finance sanction.

K.3.—Required level of building operations was financed from IDA's own resource income.

L.—Claims for payment of approved grants did not materialize to full extent.

N.1.—The excess arose from the closure costs of Verolme Cork Dockyard in November 1984. Payments were discharged with Department of Finance sanction. (See Note to Account).

Q.2.—A lesser number of project proposals than was anticipated were processed to the point of investment.

S.—The running costs of Clondalkin Paper Mills were substantially higher than originally envisaged. The excess was discharged with Department of Finance sanction.

X.1.—The excess arose from liability for default of a specific export contract, under the terms of the scheme, which was not provided for. Payment of the claim was discharged with Department of Finance sanction.

X.2.—The saving arose from a combination of lower world commercial interest rates, an increase in the unsubvented base whereby the banks participating in the scheme carry a larger share of the interest subsidy, and increased consensus rates vis à vis commercial interest rates.

Y.—Saving in level of service required to be provided to National Consumer Advisory Council.

B.B.—Saving consequent on Government Decision of 2nd August, 1984 to halve rates of payment of subsidy on standard bread.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936	195,700	118,559
2. Repayment of travel costs of certain journeys to EEC	247,000	259,069
3. Export Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)	1,040,000	1,246,452
4. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964	2,220,000	2,385,748
5. Currency exchange gain on certain Industrial Credit Company foreign borrowing for tourism development	10	—
6. Currency exchange gain on certain Industrial Credit Company foreign borrowing for industrial development	10	—

Vote 40

	Estimated	Realised
	£	£
7. Registrar of Friendly Societies	14,000	9,837
8. Companies Registration Office	25,000	10,462
9. Fees for occasional trading permits	1,000	4,250
10. Fees for casual trading licences	70,000	70,702
11. Receipts from IDA in respect of repayable grants for industrial housing*	487,000	1,152,478
12. Receipts from the sale of assets of State-aided bodies*	10	750,000
13. Miscellaneous	1,300	14,139
	<u>£4,301,030</u>	<u>£5,021,696</u>

*Capital service receipt

- The expenses of operating the Office of Weights and Measures, recoupment of which is obtained from the Department of Justice in each following year, were not as high as anticipated for 1983 as there was a decrease in the number of Standards overhauled and the post of Assistant Technical Officer in the Office was not filled until 1984.
- The surplus resulted from increased business particularly from large premiums paid by some first-time users of the Scheme.
- A substantial increase in the number of applications under the Trade Marks Act, 1963 and the Patents Act, 1964, and an accelerated rate in the registration of trade marks, led to a surplus in the year.
- Fees in respect of registrations etc. were not realised to the extent anticipated.
- Receipts for registration of business names, payable by way of fee stamps, were not remitted by An Post for the final three-quarters of 1984.
- It is difficult to forecast the numbers likely to apply for Occasional Trading Permits in any year.
- In addition to normal repayments a sum of approximately £745,000 was received in respect of mortgages redeemed during the year.
- Received from sale of assets of National Film Studios of Ireland Ltd.
- Specific estimation of these receipts is not possible.

EXTRA REMUNERATION

Fifteen Examiners in the Patents Office received sums varying from £1,125 to £3,198 for examining patent applications outside their normal office hours of duty. The total amount paid was £40,157.

A total of two hundred and thirty-eight officers were paid overtime. Ninety-two officers received sums varying from £403 to £3,427. The total amount paid in respect of overtime was £142,191 (of which £23,400 was recouped from Department of Communications (Vote 41)).

A total of one hundred and twenty-eight officers received allowances in respect of duties as chairmen or delegates at meetings abroad (mainly EEC). Thirty-eight officers received sums varying from £404 to £2,406. The total amount paid was £46,844.

NOTES

In addition to the grants-in-aid issued from the Vote extra amounts totalling £294,000 were issued from the Vote for Increases in Remuneration and Pensions (No. 49) as follows:

	£
Shannon Free Airport Development Company Limited (Industrial Development)	16,000
Institute for Industrial Research and Standards	150,000
Industrial Development Authority	128,000

Ex-gratia payments totalling £550 were made to seven officers in respect of loss or damage to clothing or personal effects in the course of official duties (Subhead B.1.—E.109/41/41).

The Account includes expenditure amounting to £656 on the purchase of gifts for presentation by the Minister on the occasion of official visits to Iran and Iraq and also on the occasion of the retirement of EEC Commissioner Davignon (S.414/2/82).

The Account includes expenditure amounting to £2,217 in respect of remuneration of an officer on loan to an Oireachtas Joint Committee, without repayment to this Department.

Verolme Cork Dockyard — The Government decided on 25th May, 1983 (S.21543B) that Verolme Cork Dockyard should be provided with such moneys as were shown, to the satisfaction of this Department and the Department of Finance, to be necessary to secure the completion of the two vessels then under construction at the Yard (one for Irish Shipping and the other for the Department of Defence).

In order to ensure completion of the patrol vessel for the Department of Defence, it was necessary to provide finance for VCD to meet its cash shortfalls until the final instalments from the Department of Defence were received. This finance was provided out of this Department's Vote with the consent of the Department of Finance and secured by agreement with the Company and the Department of Defence against subsequent instalments on the Defence vessel. At no stage did the moneys advanced exceed subsequent Defence payments. Between 2nd May and 15th June, 1984 £2.43m. was advanced to VCD and repaid on 20th June, 1984. Between then and 14th November, 1984, £4,071,322 was advanced and repaid on 21st November, 1984.

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1984

Commission, Committee or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1984
National Consumer Advisory Council	1973–74	£ 169,913

JOHN DONLON,
Accounting Officer.

DEPARTMENT OF INDUSTRY, TRADE, COMMERCE AND TOURISM,
29th April, 1985.

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.

Vote 40

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

	£	£
Balance on 1st January, 1984		Nil
Receipts from the Employment Guarantee Fund		290,543
Payments:		
Córas Tráchtála—Assistance to private firms in the recruit- ment and training of export marketing staff	279,933	
Sligo Aluminium Ltd. — Job creation projects	10,610	
		<u>290,543</u>
Balance on 31st December, 1984		Nil

JOHN DONLON
Accounting Officer

DEPARTMENT OF INDUSTRY, TRADE, COMMERCE AND TOURISM,
3rd April, 1985.

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE SPECIAL BORDER AREAS PROGRAMME FUND IN 1984

	£	£
Receipts from the Special Border Areas Programme Fund		1,159,969
Payments:		
Bord Fáilte Éireann—Accommodation	357,000	
Amenities Development	640,000	
		<u>997,000</u>
Industrial Development Authority Grants	162,969	
		<u>162,969</u>
Balance 31st December, 1984		Nil

Total £1,159,969

JOHN DONLON
Accounting Officer

DEPARTMENT OF INDUSTRY, TRADE, COMMERCE AND TOURISM,
3rd April, 1985.

COMMUNICATIONS

Vote 41

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1984, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Communications, and of certain services administered by that Office, for a cost alleviation payment 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				
<i>Original</i> £19,603,000				
<i>Less Supplementary</i> 2,459,936				
	17,143,064	17,099,270	43,794	—
A.2.—Consultancy Services	225,000	221,859	3,141	—
A.3.—Commissions and Special Inquiries	36,000	28,441	7,559	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £727,000				
<i>Supplementary</i> 150,500				
	877,500	915,612	—	38,112
B.2.—Office Machinery and other Office Supplies	265,000	254,030	10,970	—
B.3.—Post Office Services	914,000	838,052	75,948	—
B.4.—Cross-Channel Telephone Lines used for Civil Aviation	97,000	91,806	5,194	—
C.—Equipment, Stores and Maintenance				
<i>Original</i> £315,000				
<i>Supplementary</i> 57,500				
	372,500	415,690	—	43,190
D.1.—Grants to Córas Iompair Éireann				
<i>Original</i> £104,000,000				
<i>Supplementary</i> 8,000,000				
	112,000,000	112,000,000	—	—
D.2.—Córas Iompair Éireann Redundancy Compensation				
<i>Original</i> £123,000				
<i>Less Supplementary</i> 39,000				
	84,000	80,674	3,326	—
E.—Grants for Harbours				
<i>Original</i> £3,600,010				
<i>Less Supplementary</i> 600,000				
	3,000,010	2,717,359	282,651	—
F.1.—Grant to Radio Telefís Éireann from Broadcasting Licence Fees (Grant-in-Aid)				
<i>Original</i> £31,600,000				
<i>Less Supplementary</i> 223,998				
	31,376,002	30,900,000	476,002	—

Vote 41

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.2.—Grant to Radio Telefis Éireann from Relay Licence Fees (Grant-in-Aid) <i>Original</i> £1,200,000 <i>Supplementary</i> 223,998	1,423,998	1,423,998	—	—
G.1.—Payment to An Post for collection of Broadcasting Licence Fees	2,822,000	3,056,000	—	234,000
G.2.—Grant to An Post	5,000,000	5,000,000	—	—
H.1.—Acquisition of Land, Buildings, etc., at State Airports <i>Original</i> £100,000 <i>Less Supplementary</i> 50,000	50,000	1,035	48,965	—
H.2.—Constructional Works at State Airports, including furnishing of Buildings <i>Original</i> £2,800,000 <i>Less Supplementary</i> 200,000	2,600,000	2,370,003	229,997	—
I.—Transport of Staff	103,000	76,042	26,958	—
J.—Electronic Equipment <i>Original</i> £1,928,000 <i>Less Supplementary</i> 469,000	1,459,000	929,690	529,310	—
K.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	500	583	—	83
K.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946)	50,000	46,009	3,991	—
L.—Subscriptions to International Organisations <i>Original</i> £568,000 <i>Supplementary</i> 59,936	627,936	621,790	6,146	—
M.—Rent on Lands, etc., at State Airports	3,000	1,235	1,765	—
N.—Grant to Royal National Lifeboat Institution	40,000	40,000	—	—
O.—Grant to Aer Rianta Teoranta for payment to the Irish Airlines (General Employees) Superannuation Fund	20,000	12,997	7,003	—

Vote 41

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
P.—Regional/Local Airports	1,050,000	690,155	359,845	—
Q.—Regional/Local Air Services ...	100,000	—	100,000	—
R.—Grants for Bus Priority and Urban Traffic Control schemes <i>Original</i> £400,000 <i>Less Supplementary</i> 150,000	250,000	200,000	50,000	—
S.—Dublin Transport Authority (Grant-in- Aid)	100,000	—	100,000	—
T.—Expenses under the Transport (Tour Operators and Travel Agents) Act, 1982	4,700	5,997	—	1,297
U.—Cost Alleviation Payment to Aer Línte Éireann Teo.	4,000,000	4,000,000	—	—
V.—Payments for Bulk-Carrier ...	1,000,000	1,001,956	—	1,956
X.—Liabilities arising from the reorganisation of the Postal and Telecommunications Services <i>Original</i> Nil <i>Supplementary</i> £8,700,000	8,700,000	8,700,000	—	—
GROSS TOTAL <i>Original</i> £182,794,210 <i>Supplementary</i> 13,000,000 —£	195,794,210	193,740,283	2,372,565	318,638
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £2,053,927	
Deduct— W.—Appropriations in Aid <i>Original</i> £57,007,210 <i>Supplementary</i> 4,500,000	61,507,210	61,940,544	Surplus of Appropriations in Aid realised £433,334	
NET TOTAL <i>Original</i> £125,787,000 <i>Supplementary</i> 8,500,000 —£	134,287,000	131,799,739	Total Surplus to be surrendered £2,487,261	

Vote 41

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Postal, Telegraph and Telephone additional receipts (1983)	3,137,005
Broadcasting and Relay Licence Fees (1983)	126,140
Refund of VAT	69,013
Insurance received on stolen property	655
Conscience money	361

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £1,699,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- A.3.—The saving arose because expenditure on the Postal Users' Council and the Telecommunications Users' Council was less than expected.
- B.3.—The saving arose because expenditure on postal services was less than expected.
- B.4.—Savings arose because provision was made for an increase in rental which did not materialize.
- C.—The purchase of consumable accessories essential for the Valentia Radio Sonde was the main factor which gave rise to the excess.
- E.—The saving was due mainly to progress on dredging at Sligo Harbour and passenger handling facilities at Rosslare being slower than anticipated.
- G.1.—Additional expenditure was required to meet the cost of an autumn anti-TV Licence evasion campaign.
- H.1.—Aspects of the transfer of ownership to the Minister of certain lands in the area of Dublin Airport were not finalised during the year.
- H.2.—Processing of some projects and the placing of contracts was slower than expected.
- I.—Provision was made for an increase in bus fares. In the event the increase was less than expected. In addition there was a fall in demand for tickets.
- J.—Some projects progressed at a slower rate than anticipated due in the main to work pressures and industrial relations difficulties. In addition provision was made for a contractual payment which did not fall for payment during the year.
- K.1.—Accurate estimation is not possible.
- K.2.—The savings arose because of the reduction in the number of pensions payable.
- M.—Provision was made for rent increases which did not materialize.
- O.—The saving arose because none of the Department's employees who may yet transfer to Aer Rianta did so in 1984.
- P.—Provision was made for development work at Carnmore Airport, Galway, which did not proceed. In addition there was lower than expected expenditure on contractual commitments related to Connaught Regional Airport.
- Q.—Due to the liquidation of the company operating the Dublin/Derry air service no payments were made in 1984.
- R.—The level of implementation of Bus Priority and Urban Traffic Control measures, including the purchase of traffic signalling equipment, was less than anticipated.

S.—Necessary legislation was not enacted within the year.

T.—Expenses incurred on professional accounting services were greater than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1966	267,000	305,336
2. Receipts under the Merchant Shipping and Mercantile Marine Acts	170,000	129,233
3. Surplus on Aer Rianta Teo. Operating Accounts Dublin, Shannon and Cork Airports including passenger load fee at Airports		
Original	£6,000,000	
Supplementary	2,000,000	
	8,000,000	8,090,432
4. Recoupment from Eurocontrol Organisation of cost of providing personnel and facilities	38,000	35,923
5. Recoupment from Eurocontrol Organisation of en-route facilities costs		
Original	£11,400,000	
Supplementary	2,500,000	
	13,900,000	14,972,000
6. Shanwick Communications charges	2,400,000	1,849,620
7. Receipts from Radio, Telephone and Telegraph traffic	100,000	137,788
8. Recoupment for seconded staff	31,000	44,990
9. Road Transport Licences	193,000	192,636
10. Receipts under the 1933 Foreshore Act and the 1954 State Property Act	50,000	72,696
11. Receipts for transport of staff	33,000	26,284
12. Receipts for data provided by the Meteorological Service	70,000	70,155
13. Recoupment from EEC of air fares in respect of official travel	35,000	37,972
14. Recoupment of operating costs of Mount Gabriel Radar Station	114,000	95,656
15. Recoupment of cost of the Postal Users' Council	10,000	—
16. Recoupment of costs of the Telecommunications Users' Council	14,000	—
17. Wireless Examination Fees and Transmitting Permits	210,000	241,859
18. Receipts from Broadcasting and Relay Licence Fees	35,725,000	35,477,790
19. Telecommunication Licence Fees	100,000	103,140
20. Miscellaneous Receipts	47,210	57,034
TOTAL		
Original	£57,007,210	
Supplementary	4,500,000	
	£61,507,210	£61,940,544

Vote 41

1. The surplus arose because of a 20% increase in fees with effect from 1st April, 1984.
2. Shortfall was due to a fall in demand for services.
4. Shortfall arose due to amortisation of certain facilities in 1983. Receipts are based on those facilities in operation in the previous year.
5. A large surplus was realised because of favourable exchange rate fluctuations between the Irish Pound and the US Dollar.
6. The shortfall arose because a payment due in 1984 was not received until early 1985.
7. This Department's share of the revenue is received at irregular intervals.
8. The surplus arose because provision was not made in respect of the recoupment of a Clerical Assistant's salary from the Houses of the Oireachtas. In addition the salaries of officers on secondment increased during the year.
10. The surplus was due to increases in rents and the collection of accumulated rents due on the execution of new leases.
11. Provision was made for an increase in bus fares. In the event the increase was less than expected. In addition there was a fall in demand for tickets.
13. Representation at EEC meetings by officials of the Department was greater than expected.
14. The shortfall was due to a reduction in staff costs, mainly on overtime payments at Mount Gabriel during 1983.
15. The apportionment of costs incurred between the Department and An Post had not been determined before the end of the year.
16. The apportionment of costs incurred between the Department and Bord Telecom Éireann had not been determined before the end of the year.
17. Receipts were greater than expected.
20. Receipts under the Transport (Tour Operators and Travel Agents) Act, 1982 were greater than expected.

EXTRA REMUNERATION

A total of £17,984 was paid to fifty officers in respect of attendance at meetings abroad. Of this total fourteen officers received sums varying from £413 to £1,685.

Five hundred and twenty-five officers received sums in respect of overtime. Three hundred and eighty-four officers received amounts varying from £401 to £6,507. The total amount paid in overtime was £874,560 of which £23,400 was in respect of typing, messenger and cleaning services provided by the Department of Industry, Trade, Commerce and Tourism.

NOTES

The account includes expenditure of £961 in respect of remuneration of a Senior Meteorologist for performance of rostered duties during 1983 (E.109/65/70).

Subhead I includes expenditure on subsidised transport of Central Statistics Office staff (£23), Department of Agriculture staff (£1,102), Immigration Officials (£1,735) and Customs and Excise staff (£6,988).

Ex-gratia payments totalling £34 were made to three officers in respect of damage to clothing in the course of official duties (DPS 3/77).

The Army provided an emergency transport service in Dublin's North City in July, 1984, arising from industrial action by CIE personnel.

Vote 41

Amounts totalling £40,981 were written off as bad debts in 1984. These amounts related to sums due for airport lettings. (Sanctions dated 28th March, 1984 and 25th July, 1984).

An *ex-gratia* payment of £285 was made to a retired officer to compensate for interest which would have accrued had his retirement lump sum been lodged to his bank account while he was abroad, as had been requested (S.213/41/83).

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1984

Commission, Committee or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1984
		£
Cable Systems Committee	1984	13,481
Public Inquiry into Cherryville Rail Accident	1983	8,737
Postal Users' Council*	1984	6,884
Telecommunications Users' Council*	1984	6,034
Broadcasting Complaints Commission	1977	2,615

*These Councils replaced the Post Office Users' Council in respect of which expenditure totalling £51,217 was incurred to 31st December, 1983.

N. McMAHON,
Accounting Officer.

DEPARTMENT OF COMMUNICATIONS,
26th April, 1985.

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.

STATE AIRPORTS

STATEMENT OF EXPENDITURE AND REVENUE FOR THE YEAR ENDED 31ST DECEMBER, 1984

1983				1984			
Total	Shannon	Dublin	Cork	EXPENDITURE			
				Total	Shannon	Dublin	Cork
				£	£	£	£
5,003,181	2,638,319	1,855,967	508,895	5,344,051	2,870,617	1,942,019	531,415
270,844	97,871	131,779	41,194	310,633	112,864	148,112	49,657
1,838,723	807,956	677,157	353,610	1,968,763	880,149	709,346	379,268
252,204	69,868	143,508	38,828	276,898	76,628	160,535	39,735
5,203,674	3,847,394	850,367	505,913	5,486,236	4,038,430	904,210	543,596
189,649	123,014	55,122	11,513	252,703	161,041	73,933	17,729
322,454	111,877	167,991	42,586	376,245	124,674	207,521	44,050
3,277,866	1,012,399	1,931,572	333,895	3,691,811	911,206	2,418,482	362,123
4,846,805	1,426,262	2,622,007	798,536	5,218,386	1,593,010	2,816,986	808,390
3,308,916	1,193,781	1,789,257	325,878	4,066,450	1,621,664	2,184,599	260,187
2,445,811	1,282,555	988,183	175,073	3,110,833	1,760,863	1,269,187	80,783
556,388	357,364	123,855	75,169	617,575	389,335	143,021	85,219
84,702	84,702	—	—	—	—	—	—
8,438,758	2,692,173	4,975,661	770,924	7,699,128	2,795,793	4,390,647	512,688
146,285	146,285	—	—	350,826	350,826	—	—
£36,186,260	15,891,820	16,312,426	3,982,014	38,770,538	17,687,100	17,368,598	3,714,840

STATE AIRPORTS (continued)

1983				1984			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
49,312,866	19,481,850	26,153,142	3,677,874	52,292,579	20,600,481	27,825,447	3,866,651
2,979,713	1,118,631	1,672,305	188,777	2,420,785	1,064,976	1,220,684	135,125
52,292,579	20,600,481	27,825,447	3,866,651	54,713,364	21,665,457	29,046,131	4,001,776
3,976,425	185,501	3,730,473	60,451	3,977,460	185,501	3,731,508	60,451
1,932,646	816,599	963,799	152,248	2,029,436	859,198	1,012,585	157,653
2,540,137	1,002,059	1,349,465	188,613	2,675,148	1,056,648	1,421,789	196,711
£4,472,783	1,818,658	2,313,264	340,861	4,704,584	1,915,846	2,434,374	354,364

Footnote: These figures include expenditure on MET equipment and apportionment of HQ salaries and pension liability, while the figures given in the Appropriation Account for capital expenditure do not. (Subhead F.2 in 1983 and Subhead H.2 in 1984).

N. McMAHON,
Accounting Officer.

6th August, 1985.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	5,701,000	5,678,516	22,484	—
A.2.—Consultancy Services	9,000	—	9,000	—
B.—Permanent Defence Force: Pay ...	133,829,000	133,285,643	543,357	—
C.—Permanent Defence Force: Allowances	12,436,000	12,480,171	—	44,171
D.—Reserve Defence Force: Pay, etc.	5,270,000	4,802,653	467,347	—
E.—Chaplains and Officiating Clergymen: Pay and Allowances ...	324,000	320,411	3,589	—
F.—Civilians attached to Units: Pay, etc.	15,012,000	15,291,673	—	279,673
G.—Civil Defence	1,500,000	1,492,774	7,226	—
H.—Defensive Equipment	9,230,000	9,986,064	—	756,064
I.—Medicines and Instruments ...	460,000	461,398	—	1,398
J.—Mechanical Transport	4,675,000	4,274,245	400,755	—
K.—Provisions	3,560,000	2,967,856	592,144	—
L.—Petrol, Fuel Oils, etc.	4,850,000	4,983,690	—	133,690
M.—Clothing	2,350,000	2,120,672	229,328	—
N.—Animals, Forage, etc.	190,000	291,872	—	101,872
O.1.—General Stores	1,390,000	1,334,153	55,847	—
O.2.—Aircraft	11,870,000	4,531,317	7,338,683	—
P.—Ships and Naval Stores	9,500,000	9,137,370	362,630	—
Q.—Engineer Stores	200,000	218,672	—	18,672
R.—Solid Fuel, Electricity, Gas and Water	4,350,000	4,150,351	199,649	—
S.—Buildings	5,300,000	6,082,550	—	782,550
T.—Barrack Services	1,300,000	1,359,717	—	59,717

Vote 42

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
U.—Transportation, etc.	1,490,000	1,524,027	—	34,027
V.—Expenses of Equitation Teams at Horse Shows	150,000	174,973	—	24,973
W.—Travelling and Incidental Expenses	925,000	940,464	—	15,464
X.—Post Office Services	2,120,000	1,970,035	149,965	—
Y.—Military Educational Courses and Visits	470,000	322,604	147,396	—
AA.—Irish Red Cross Society (Grant-in-Aid)	310,000	194,850	115,150	—
BB.—Compensation	440,000	1,369,131	—	929,131
CC.—Lands	220,000	138,998	81,002	—
DD.—Expense of Operation of Sail Training Scheme (Grant-in-Aid)	200,000	200,000	—	—
EE.—Marine Pollution Counter Measures	10,000	—	10,000	—
FF.—Office Machinery and other Office Supplies	280,000	298,611	—	18,611
GG.—Central Purchasing	550,000	—	550,000	—
GROSS TOTAL £	240,471,000	232,385,461	11,285,552	3,200,013
			Surplus of Gross Estimate over Expenditure £8,085,539	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>	Deficiency in Appropriations in Aid realised £462,377	
Z.—Appropriations in Aid	10,756,000	10,293,623		
NET TOTAL £	229,715,000	222,091,838	Net Surplus to be surrendered £7,623,162	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—The charge to the subhead was reduced by the sum of £35,000 received from the Vote for Increases in Remuneration and Pension (No. 49).

A.2.—Consultants were not engaged.

B.—The charge to the subhead was reduced by the sum of £55,000 received from the Vote for Increases in Remuneration and Pensions (No. 49).

C.—The charge to the subhead was reduced by the sum of £2,065,000 received from the Vote for Increases in Remuneration and Pensions (No. 49).

- D.—The saving is due to decreased strengths and to lower than anticipated training costs. The charge to the subhead was reduced by the sum of £28,000 received from the Vote for Increases in Remuneration and Pensions (No. 49).
- F.—The charge to the subhead was reduced by the sum of £9,000 received from the Vote for Increases in Remuneration and Pensions (No. 49).
- H.—The excess is due mainly to the early delivery of anti-aircraft equipment.
- J.—The saving is due to expenditure on maintenance being less than anticipated.
- K.—The saving is due to continued restrictions on recruitment and to lower than anticipated price increases.
- M.—The saving is due to deliveries of certain uniforms being later than anticipated.
- N.—The excess is due to unforeseen horse purchase requirements.
- O.2.—The saving is due to the late delivery of naval helicopters.
- Q.—The excess is due to some deliveries being earlier than expected.
- S.—The excess is due to progress on building work being greater than expected.
- V.—The excess is due to attendance of horses and riders at the Olympic Games in Los Angeles and increased transportation costs.
- X.—The saving is due to delays in the settlement of some outstanding accounts.
- Y.—The saving is due to attendances and the cost of courses being less than anticipated.
- AA.—The saving is due to progress on renovation work at the Irish Red Cross Society's headquarters being slower than anticipated.
- BB.—It is not possible to estimate accurately expenditure under this subhead.
- CC.—The saving is due to the anticipated acquisition of premises not materialising during the year.
- EE.—The saving is due to the deferrment of the purchase of a pollution dispersant kit.
- FF.—The excess is due to a decision to purchase outright rather than lease certain computer equipment.
- GG.—The saving is due to other Government Departments making payments directly to suppliers.

APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Lands and Premises:							
	(a)	Revenue			£88,000		
	(b)	Sales			97,000		
						185,000	211,419
2. Sale of surplus stores and unserviceable clothing						160,000	363,162
3. Sale of hides and offals						23,000	27,629
4. Receipts from issues on repayment:							
	(a)	Supplies			£375,000		
	(b)	Stores			15,000		
						390,000	383,341
5. Revenue from bands						12,000	13,493
6. Receipts on discharge by purchase						24,000	34,437

Vote 42

	Estimated £	Realised £
7. Receipts for Barrack Services	57,000	75,657
8. Transport on repayment and refunds in respect of damaged vehicles	6,000	5,679
9. Show prizes	30,000	49,827
10. Refunds in respect of services of seconded Officers	36,000	41,903
11. Repayments of sums advanced to Officers for purchase of motor cars	15,000	7,838
12. Receipts from United Nations in respect of overseas allowances, stores, etc.	5,600,000	6,371,516
13. Recoupment of costs incurred in connection with oil incidents	100,000	—
14. Receipts from occupation of official quarters	604,000	805,233
15. Receipts from rations on repayment	1,754,000	1,803,474
16. Receipts from EEC in respect of fishery protection costs	1,200,000	—
17. Provision of stores for other Government Departments	500,000	35,421
18. Miscellaneous	60,000	63,594
	<u>£10,756,000</u>	<u>£10,293,623</u>

1. (a) The surplus is due to revenue from certain lettings and from wayleaves being greater than anticipated.
2. The surplus is due to sales of obsolete equipment and scrap metal realising more than anticipated.
- 3-9. It is difficult to forecast accurately receipts under these headings.
10. The surplus is due to increased rates of pay for seconded Officers.
11. The shortfall is due to a reduction in the number of Officers seeking car advances.
12. The surplus is due to greater than anticipated receipts in respect of troop costs and the increased value of the US dollar.
13. Outstanding claims were not settled during 1984.
14. The surplus is due mainly to a substantial increase in charges for married quarters.
16. Recoupment of expenditure on Fishery Protection due in 1984 was not received until January, 1985.
17. The shortfall is due to a delay in the receipt of money due in 1984.
18. It is difficult to forecast accurately receipts under this heading.

LOSSES STATEMENT

- | | |
|--|--------|
| | £ |
| 1. Ninety-eight cases of damage to military vehicles in which negligence on the part of military personnel was proved resulted in a gross loss of £32,590 of which £278 was recovered (S.4/11/62) | 32,312 |
| 2. Five cases of malicious damage resulted in a gross loss of £582 of which £60 was recovered (S.4/45/42 and S.4/3/48) | 522 |

Vote 42

£

3. Three cases of damage to military property due to negligence resulted in a gross loss of £4,662 of which £20 was recovered (S.4/34/49 and S.4/11/62)	4,642
4. Thirty-five cases of theft (S.4/11/62, S.4/8/56 and S.4/34/49)	1,919
5. One hundred and thirty cases of damage to military vehicles, in which negligence on the part of military personnel was not proved (S.4/11/62 and S.4/34/49)	43,401
6. Fourteen cases involving loss or damage to stores for which negligence could not be attributed to any person (S.4/34/49 and S.4/25/56)	12,407
7. Two cases of damage to military property for which negligence could not be attributed to any person (S.4/34/49 and S.4/11/62)	3,531
8. Twenty-four cases of loss by fire in respect of buildings, etc., (Government property) not covered by insurance (S.4/3/48)	19,911
9. Irrecoverable fees for services (S.4/34/49)	160
10. Irrecoverable debit balances in the pay account of former members of An Fórsa Cosanta Áitiúil (F.C.A.) and An Slua Múiri (S.4/11/62)	543
11. Irrecoverable debit balances in the pay accounts of former civilian employees (S.4/11/62)	501
12. Irrecoverable debit balances on non-effective soldiers' pay accounts (S.4/11/62)	252
13. Value of clothing found to be deficient on discharge and desertion of members of the Defence Forces (S.4/11/62)	1,064

EXTRA REMUNERATION

Five military officers received allowances of £405, £435, £881, £1,063 and £1,222, respectively, from Vote 1 for performing duties as Aides-de-Camp to the President.

A military officer received an allowance of £937 from Vote 3 for performing duties as Aide-de-Camp to An Taoiseach.

Fifty-eight members of the staff received amounts varying from £401 to £7,591 in respect of overtime. Overtime was paid to a total of one hundred and ninety-eight officers at a cost of £94,476.

NOTES

This Account includes the sum of £6,196 in respect of a member of staff on loan to the Houses of the Oireachtas as Secretary to the Public Expenditure Committee.

This Account includes the sum of £19,018 in respect of six members of staff transferred on loan to the Department of Social Welfare.

This Account includes the sum of £415,361 in respect of military officers on loan to the United Nations for varying periods (S.4/16/58).

This Account includes the sum of £33,051 in respect of pay and allowances of two military officers on loan to the Defence Forces' Canteen Board (S.3/30/40 and S.4/11/58).

This Account includes the sum of £40,255 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).

Vote 42

Army helicopters were availed of by Garda personnel during 1984 without payment.

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).

Aerial photographs, to the value of £220, were supplied to the Ordnance Survey Office, free of charge (S.8/45/31).

Army assistance was rendered to Cork County Council in May, 1984 and to Waterford Corporation in December, 1984 arising from industrial disputes involving the Fire Service (S.4/6/81).

The Army provided an emergency transport service in Dublin's North City in July, 1984, arising from industrial action by CIE personnel (S.4/6/81).

A defaulting contractor led to alternative arrangements being made for the execution of four painting contracts at an additional cost of £5,137 (S.4/17/81).

Clerical errors in tenders resulted in amending existing orders at an extra cost of £5,274 (S.9/13/39 and S.9/4/52).

COISTE AN ASGARD (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS FOR YEAR ENDED 31ST DECEMBER, 1984

	£
Balance on 1st January, 1984	36,337
Grant-in-Aid, 1984 (Subhead DD)	200,000
Cruise Income, etc.	51,324
	287,661
Expenditure, 1984	234,190
Balance on 31st December, 1984	£53,471

Coiste an Asgard also has on deposit an amount of £13,962 arising from a donation, plus accrued interest, from the trustees of Nelson Pillar.

M. SOMERS,
Oifigeach Cuntasíochta.

26 Aibreán, 1985.

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.

ARMY PENSIONS

Vote 43

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	41,000	42,200	—	1,200
PENSIONS, ALLOWANCES, ETC.				
B.—Wound and Disability Pensions and Gratuities, etc.	2,247,000	2,320,561	—	73,561
C.—Allowances and Gratuities to Dependents, etc.	4,956,000	4,841,375	114,625	—
D.—Military Service Pensions	1,720,000	1,610,109	109,891	—
E.1.—Defence Forces (Pensions) Schemes	23,296,000	22,196,134	1,099,866	—
E.2.—Payments in respect of transferred service	250,000	219,065	30,935	—
F.—Compensation for Death or Personal Injuries sustained by members of the Local Defence Force ...	22,000	17,521	4,479	2,227
G.—Special Allowances under the Army Pensions Acts to persons who served in Easter Week and to persons awarded Medals ...	3,172,000	3,030,972	141,028	—
H.—Travelling and Incidental Expenses	21,500	13,720	7,780	—
I.—Post Office Services	57,000	62,465	—	5,465
J.—Special Compensation — United Nations Force	10	41,716	—	41,706 35,000
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	2,500,000	2,187,921	312,079	—

Vote 43

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 Disablment Pensioners and Medal Holders	470,000	274,716	195,284	—
GROSS TOTAL	£ 38,752,510	36,858,475	20,159,677 22,011,488	121,932 117,453
			Surplus of Gross Estimate over Expenditure £1,894,035	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £205,231	
M.—Appropriations in Aid	913,510	1,118,741		
NET TOTAL	£ 37,839,000	35,739,734	Total Surplus to be surrendered £2,099,266	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Recovery from the former Department of Posts and Telegraphs in respect of credit due for postage in the year ended 31st December, 1983 £9,850

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- D.—It is difficult to estimate accurately expenditure under this Subhead.
- E.2.—The saving is due to the number of cases involving transferred service being less than anticipated.
- F.—Compensation payments were greater than anticipated.
- H.—The expenditure on the supply and maintenance of surgical appliances was less than anticipated.
- I.—The excess is due to the introduction of a revised system of charges.
- J.—The amount granted was a token provision only.
- K.—The saving is due to the number of persons eligible for the grant of concessions being less than anticipated.
- 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, N/CO's and Privates	900,000	1,082,534
2. Refunds of overpayments	12,400	27,123
3. Recoveries in respect of pension liability	1,000	2,087
4. Payments received in respect of transferred service	100	6,162
5. Miscellaneous	10	835
	<u>£913,510</u>	<u>£1,118,741</u>

1. The total of contributions to the Pension Schemes for Widows and Children of Officers, NCO's and Privates is affected by such factors as Army strength, rates of pay, discharges etc. It is difficult to forecast accurately receipts under this heading.
2. Close estimation is not possible in respect of refunds of overpayments 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.
5. It is not possible to anticipate receipts under this heading.

NOTES

In addition to cash recoveries of overpayments accounted for under Appropriations in Aid, recoveries as under, in respect of over-issues included in the Accounts of previous years, have been made either by deduction from or by withholding pensions, grants or allowances to which the pensioners concerned were entitled:—

Subhead	£
B.	589
C.	797
E.1.	16,661
G.	24,754

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.	101
G.	1,407

M. SOMERS,
Oifigeach Cuntasafóichta.

AN ROINN COSANTA,
24 Aibreán, 1985.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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.1.—Salaries, Wages and Allowances	£ 15,670,000	£ 15,599,899	£ 70,101	£ —
A.2.—Consultancy Services	20,000	20,760	—	760
B.1.—Travelling and Incidental Expenses <i>Original</i> £2,869,000 <i>Supplementary</i> 57,000	2,926,000	2,958,403	—	32,403
B.2.—Office Machinery and other Office Supplies <i>Original</i> £500,000 <i>Supplementary</i> 39,000	539,000	546,301	—	7,301
C.—Post Office Services	730,000	701,315	28,685	—
D.—Repatriation and Maintenance of Distressed Irish Persons abroad	100,000	95,829	4,171	—
E.—Cultural Relations with other Countries Account (Grant-in-Aid) ...	150,000	150,000	—	—
F.—Information Services <i>Original</i> £285,000 <i>Supplementary</i> 177,000	462,000	453,211	8,789	—
G.—Contributions to Bodies in Ireland for the Furtherance of International Relations (Grants-in-Aid) ...	4,000	4,000	—	—
H.—Cross Border Studies <i>Original</i> £15,000 <i>Less Supplementary</i> 15,000	—	—	—	—
I.—North-South and Anglo-Irish Co-operation	100,000	100,000	—	—
GROSS TOTAL <i>Original</i> £20,443,000 <i>Supplementary</i> 258,000	£ 20,701,000	20,629,718	111,746	40,464
			Surplus of Gross Estimate over Expenditure £71,282	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>		
J.—Appropriations in Aid				
<i>Original</i>	£200,000			
<i>Supplementary</i>	100,000			
	300,000	365,732		Surplus of Appropriations in Aid realised £65,732
NET TOTAL				
<i>Original</i>	£20,243,000			
<i>Supplementary</i>	158,000			
	£ 20,401,000	20,263,986		Total Surplus to be surrendered £137,014

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Refund from the Department of Posts and Telegraphs being estimated credit due in respect of postage for the year ended 31st December, 1983	...	...	...	...	£39,396
Passports, Visas and Consular Services	...	...	...	...	£3,308,683

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Repayment by An Bord Scoláireachtaí Cómalaire in respect of staff seconded and services provided	... ..	6,000	4,814
2. Receipts from sale of information booklets and films	... ..	8,000	7,339
3. Repayment of Repatriation and Maintenance Advances			
<i>Original</i>	£50,000		
<i>Supplementary</i>	45,000		
		95,000	95,875
4. Recoupment by EEC of certain travelling expenses			
<i>Original</i>	£60,000		
<i>Supplementary</i>	20,000		
		80,000	79,521
5. Miscellaneous			
<i>Original</i>	£76,000		
<i>Supplementary</i>	35,000		
		111,000	178,183
TOTAL			
<i>Original</i>	£200,000		
<i>Supplementary</i>	100,000		
		£300,000	£365,732

1. An amount which was due for transfer to the Department of the Public Service was erroneously included in the estimate.

2 and 5. It is difficult to estimate receipts under these headings. The figure at 5 includes £34,831 which represents receipts from the sale of official cars.

Vote 44

EXTRA REMUNERATION

Sixty-six officers received sums varying from £407 to £2,114 for overtime. The total amount paid in respect of overtime was £84,641 which represents an average payment of £360 to 235 officers.

A total of one hundred and one officers received allowances in respect of duties as chairman or delegates at meetings abroad. Of this total forty-two officers received sums in excess of £400 and up to £2,633. The total paid in respect of chairman and delegates allowances was £51,972.

NOTES

Two payments of £280 and £12 were made in respect of claims brought by two individuals against the Minister for Foreign Affairs in relation to the issue of passports (S.71/8/82).

Five payments of £57, £35, £27, £8 and £6 were made to officers of this Department in respect of damage to and loss of personal property while on official duty (E.109/41/41).

A sum of £166 was written off in respect of a number of outstanding balances remaining in accounts on 31 December 1984 (S.71/10/67).

The account includes £218 for the write off of amounts which were irrecoverable (S.71/8/82).

Outstanding balances remaining in imprest accounts at 31 December, 1984 totalling £31,987 debit were written off and totalling £18,572 credit were transferred to appropriations-in-aid of the Vote (S.71/8/82).

The account includes a sum of £8,891 spent on the purchase of gifts for presentation officially to foreign dignitaries (S.71/10/67).

Twenty-two cases of theft of passport application fees resulted in a loss of £684 (S.71/8/82).

REPATRIATION ADVANCES

	£	£
Balance outstanding on 1st January, 1984		10,456
Advances, 1984 (Subhead D)		95,829
		<hr/>
		106,285
Amount recovered (Subhead J)	95,875	
Written off	2,682	
	<hr/>	
		98,557
		<hr/>
Balance outstanding on 31st December, 1984 ...		£7,728

CULTURAL RELATIONS (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND EXPENDITURE DURING YEAR ENDED 31ST DECEMBER, 1984

	£
Balance on 1st January, 1984	38,863
Grant-in-Aid	150,000
	<hr/>
	188,863
Expenditure, 1984	103,295
	<hr/>
Balance on 31st December, 1984	£85,568

SEÁN DONLON,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
25th April, 1985

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

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

INTERNATIONAL CO-OPERATION

Vote 45

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	2,543,000	1,925,800	617,200	—
B.—Contributions to United Nations Voluntary Agencies	1,815,000	1,815,000	—	—
C.—Agency for Personal Service Overseas (Grant-in-Aid)	1,800,000	1,800,000	—	—
D.—Disaster Relief	300,000	1,150,007	—	850,007
E.—Payment to Grant-in-Aid Fund for Bilateral and other Aid Contributions for Developing Countries (Grant-in-Aid)	9,437,000	9,437,000	—	—
F.—Gorta (Grant-in-Aid)	66,000	66,000	—	—
G.—Payments for the Benefit of Developing Countries arising from Membership of the European Economic Community	3,400,000	3,136,011	263,989	—
H.—Advisory Council on Development Co-operation (Grant-in-Aid)	90,000	72,887	17,113	—
I.—Conference on Security and Co-operation in Europe (including Conference on Disarmament in Europe)	30,000	27,049	2,951	—
TOTAL	£ 19,481,000	19,429,754	901,253	850,007

Surplus to be surrendered £51,246

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Interest and principal due on United Nations Bonds £13,857

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A, D and G.—Provision was included in Subhead A for a contribution to UNTAG (Namibia Operation) and in Subhead G for a contribution to the International Fund for Agricultural Development for which no requests were received. The resultant savings on these Subheads were used, with the prior approval of the Department of Finance, to meet the requirement for emergency famine relief in Africa.

H.—The saving is due to the fact that anticipated expenditure on certain research studies envisaged by the Council did not take place.

I.—It is difficult to estimate accurately the requirements under this Subhead.

Vote 45

NOTES

	Expenditure
	£
A.— Council of Europe	268,859
Organisation for Economic Co-operation and Development ...	176,343
United Nations	1,352,221
Intergovernmental Legal Bodies	12,845
General Agreement on Tariffs and Trade	115,532
TOTAL	£1,925,800

	Expenditure
	£
B.— United Nations Children's Fund	330,000
United Nations Development Programme	930,000
United Nations Refugee Fund	220,000
United Nations Relief and Works Agency	260,000
United Nations Trust Fund for South Africa	21,000
United Nations Educational and Training Programme for Southern Africa	21,000
United Nations Fund for Namibia	16,000
United Nations Publicity Fund against Apartheid	1,000
United Nations Institute for Training and Research	11,000
United Nations Fund for Victims of Torture	5,000
TOTAL	£1,815,000

BILATERAL AND OTHER AID FUND (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING YEAR ENDED 31ST DECEMBER, 1984

	£
Balance on 1st January, 1984	464,845
Grant-in-Aid	9,437,000
	<u>9,901,845</u>
Expenditure, 1984	9,709,599
	<u>£192,246</u>
Balance on 31st December, 1984	

SEÁN DONLON,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
25th April, 1985.

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, 1984, 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	33,135,000	32,726,968	408,032	—
A.2.—Consultancy Services	400,000	492,619	—	92,619
B.1.—Travelling and Incidental Expenses	2,537,000	2,226,404	310,596	—
B.2.—Office Machinery and other Office Supplies	3,536,000	4,898,185	—	1,362,185
C.—Post Office Services	16,693,000	14,145,811	2,547,189	—
D.—Insured Persons' Medical Certificates	1,644,000	1,579,348	64,652	—
SOCIAL INSURANCE				
E.—Payment to the Social Insurance Fund under Section 122(9) of the Social Welfare (Consolidation) Act, 1981	342,817,000	301,500,000	41,317,000	—
F.—Investment Return	66,000	46,000	20,000	—
SOCIAL ASSISTANCE				
G.—Old Age and Blind Pensions (Non-Contributory)	264,750,000	264,077,794	672,206	—
H.—Children's Allowances	174,000,000	172,194,863	1,805,137	—
I.—Unemployment Assistance	280,644,000	291,770,320	—	11,126,320
J.—Widows' and Orphans' Non-Contributory Pensions	34,100,000	33,192,646	907,354	—
K.—Miscellaneous Grants	87,655,000	80,978,570	6,676,430	—
L.—Social Assistance and Other Allowances	40,693,000	41,646,114	—	953,114
M.—Rent Allowances	2,000,000	1,143,659	856,341	—
N.—Family Income Supplement	2,200,000	63,075	2,136,925	—
O.—Anti-Poverty Programme	1,000,000	—	1,000,000	—

Vote 46

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
P.—Grants to Voluntary Bodies ...	500,000	500,000	—	—
Q.—Commission on Social Welfare ...	100,000	93,171	6,829	—
S.—Losses	—	65,657	—	65,657
T.—Extra Statutory Grants	—	35,255	—	35,255
GROSS TOTAL	£ 1,288,470,000	1,243,376,459	58,728,691	13,635,150
			Surplus of Gross Estimate over Expenditure £45,093,541	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	<i>Deficiency in Appropriations in Aid realised</i>	
R.—Appropriations in Aid	34,916,000	33,647,642	£1,268,358	
NET TOTAL	£ 1,253,554,000	1,209,728,817	Net Surplus to be surrendered £43,825,183	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Additional consultancy assistance not originally envisaged was required in connection with the introduction of computerised systems.
- B.1.—Expenditure on staff travelling expenses, transport of official cash and office cleaning was less than had been anticipated.
- B.2.—Expenditure on computer equipment was higher than anticipated, following a change in policy from leasing of equipment to direct purchase during the course of the year (S.73/34/79).
- C.—Postal charges were considerably less than anticipated following changeover from an estimated to a factual charging system.
- E.—Payments out of Subhead E in any financial year are provisional as expenditure and income of the Social Insurance Fund are not known until after the close of the year.
- F.—The interest rate on investments was lower than anticipated.
- K.—Expenditure on the Free Travel, Free Electricity and Supplementary Welfare Allowances schemes was less than anticipated.
- M.—The number of allowances in payment was less than anticipated.
- N.—The number of claims received under this new scheme in 1984 was considerably less than had been anticipated.
- O.—Payments out of this subhead are contingent on the establishment of the Combat Poverty Agency. The Agency will be set up following the enactment of the Combat Poverty Agency Bill, 1985 currently before the Oireachtas.
- Q.—Consultancy work which had been anticipated in 1984 was not carried out.

S.—The charge to the Subhead comprises—

	£
1. Assistance paid in error and irrecoverable (F.46/3/54)	56,373
2. Cash shortages at local offices not involving suspicion of fraud or culpable negligence on the part of any officer (S.73/25/78 and S.73/13/54)	9,284
	<u>£65,657</u>

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	33,523,000	31,779,000
2. Contributions from County Borough and Urban Area Councils under Section 153 of the Social Welfare (Consolidation) Act, 1981	582,000	650,433
3. Recoveries of Social Assistance overpaid	150,000	313,503
4. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	547,000	773,281
5. Recoupment in respect of staff on loan to outside bodies	41,000	49,469
6. Recoupment by EEC of certain travelling expenses (Subhead B.1.)	18,000	18,074
7. Miscellaneous	55,000	63,882
	<u>£34,916,000</u>	<u>£33,647,642</u>

2. A contribution due in December 1983 was not received until 1984.

3, 4, 5 and 7. Receipts under these heads cannot be accurately forecast.

EXTRA REMUNERATION

The total number of officers who received extra remuneration was two thousand three hundred and thirty-nine. One hundred and eight Social Welfare Officers, eighteen Higher Executive Officers, eighty-six Executive Officers, one hundred and twenty-six Staff Officers, three hundred and fourteen Clerical Officers, four hundred and twenty-seven Clerical Assistants, sixteen Paperkeepers, nine Key Punch Operators, forty-nine Messengers, one Nightwatchman and eight Cleaners received sums ranging from £401 to £10,459 for the performance of overtime. The total amount paid for overtime by the Department during the year was £1,520,962.

The Chief Inspector received £768 and one Assistant Secretary received £300 in respect of extra work arising from their membership of the Legal Aid Board.

A total of nineteen officers received allowances in respect of duties as chairmen/delegates at meetings abroad. Of this total four officers received sums in excess of £400 and up to £592. The total paid in respect of chairmen/delegates' allowances was £3,596.

Vote 46

NOTES

Ex-gratia payments totalling £391 were made to eighteen officers who while on official duties, sustained loss of or damage to personal property (E.109/41/41).

Payments of £605 were made to ten officers under the Staff Suggestion Scheme (DPS.56/79).

A payment of £2,000 was made to an officer in respect of an accident on duty (S.73/21/80).

An unemployed person was awarded £7,000 plus £2,065 legal costs in settlement of a claim arising out of an accident at an Employment Exchange (S.73/21/80).

A total of £56,802 was paid to Old Age Pension Clerks as compensation for loss of employment in accordance with the Social Welfare Act, 1984 following the abolition of the Old Age Pension Committees and Sub-Committees (S.88/1/47).

Two Clerical Assistants were convicted of conspiring to defraud the Department of £2,948 by making fraudulent payments of disability benefit. Both officers resigned. The money was repaid in full to the Department.

An Executive Officer in a provincial Employment Exchange was dismissed after he was convicted on 26 counts of falsifying official documents and embezzlement of £59,850. The officer repaid £9,328 and repayment of the balance is being pursued.

A Clerical Officer and a Clerical Assistant from two Dublin Employment Exchanges were convicted of 10 cases of forgery and obtaining, to a total value of £2,506. One of the officers resigned and one was dismissed following his conviction.

A Clerical Officer from a Dublin Employment Exchange was convicted of 7 cases of forgery and obtaining £200 from the Department. This officer resigned.

A Clerical Officer in a Dublin Employment Exchange was dismissed following conviction of defrauding the Department. He was ordered by the court to repay £150, which he did.

In addition to cash recoveries of overpayments accounted for under Subhead R, 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)	95,150
Unemployment Assistance	59,541
Children's Allowances	48,023
Widows' and Orphans' (Non-Contributory) Pensions	46,760
Rent Allowance	6
Unmarried Mothers' Allowances	21,888
Prisoners' Wives' Allowances	1,161
Deserted Wives' Allowances	5,733
Single Women's Allowances	578

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)	70,320
Unemployment Assistance	79,174
Children's Allowances	13,125
Widows' and Orphans' (Non-Contributory) Pensions	1,333
Unmarried Mothers' Allowances	37,744
Prisoners' Wives' Allowances	2,017
Deserted Wives' Allowances	14,912

J. DOWNEY,
Oifigeach Cuntasaochta.

AN ROINN LEAS SHÓISIALAIGH,
30 Aibreán, 1985.

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, 1984, 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	4,636,000	4,555,287	80,713	—
A.2.—Consultancy Services	880,000	767,784	112,216	—
B.1.—Travelling and Incidental Expenses	330,000	308,931	21,069	—
B.2.—Office Machinery and other Office Supplies	100,000	214,723	—	114,723
B.3.—Post Office Services	345,000	252,725	92,275	—
C.—Superintendent and District Registrars	10,000	8,931	1,069	—
D.—Expenses in connection with the World Health Organisation and other International Bodies ...	380,000	416,117	—	36,117
E.—Statutory Inquiries	1,000	1,487	—	487
F.—Developmental, Consultative and Advisory Bodies	1,250,000	1,249,782	218	—
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)	567,915,000	567,915,000	—	—
G.2.—Grants to Health Boards in respect of expenditure on cash allowances and cash grants	57,785,000	58,871,000	—	1,086,000
G.3.—Grants to Health Boards to meet the expenses of the General Medical Services (Payments) Board	85,251,000	85,251,000	—	—
G.4.—Grants on behalf of Health Boards to certain other Health Bodies	271,079,000	271,079,000	—	—

Vote 47

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 1984	65,000,000	63,396,594	1,603,406	—
G.6.—Payments in respect of disablement caused by Thalidomide ...	90,000	87,714	2,286	—
G.7.—Payment to Voluntary Health Insurance Board	900	—	900	—
G.8.—Payment in respect of persons claiming to have been damaged by vaccination	120,000	30,210	89,790	—
G.9.—Grant to National Community Development Agency and National Social Service Board	500,000	475,205	24,795	—
H.1.—Grants to Voluntary Agencies	28,000	28,000	—	—
H.2.—Grants to Adoption Societies ...	175,000	175,000	—	—
I.—Grant to An Bord Altranais ...	100	—	100	—
J.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid)	95,000	90,000	5,000	—
K.—Building, Equipping and Furnishing of Hospitals and other Health Facilities	55,500,000	55,500,000	—	—
MISCELLANEOUS				
L.—Grant to Health Education Bureau	1,250,000	1,250,000	—	—
M.—Dissemination of Information on Health and Health Services ...	55,000	72,779	—	17,779
N.—Vaccine Lymph Supply	8,000	9,214	—	1,214
GROSS TOTAL	£ 1,112,784,000	1,112,006,483	2,033,837	1,256,320
			Surplus of Gross Estimate over Expenditure £777,517	
			Deficiency in Appropriations in Aid realised £754,618	
<i>Deduct—</i>	Estimated	Realised		
O.—Appropriations in Aid	91,572,000	90,817,382		
NET TOTAL	£ 1,021,212,000	1,021,189,101	Net Surplus to be surrendered £22,899	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Refund from the Department of Posts and Telegraphs in respect of 1983 £18,728

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The saving was due to the level of expenditure being less than was anticipated.
- B.1.—The saving was due mainly to a rigorous approach to official entertainment during the year.
- B.2.—The excess resulted from the necessity to incur expenditure on additional essential computer hardware for the Department.
- B.3.—The saving was due to the introduction by An Post of more specific arrangements for determining payments due by the Department.
- C.—The saving was due mainly to non-implementation of a proposed transfer of marriage registration functions from officers of the Southern Health Board to persons not attached to the Board.
- 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 cost of inquiries held being more than was envisaged.
- G.2.—The excess was due to the payment of double week allowances at Christmas.
- G.5.—The saving was necessitated by a shortfall in Appropriations in Aid and to meet the excess in Subhead G.2 arising from the payment of double week allowances at Christmas.
- G.7.—The saving was due to the nominal sum provided not being required.
- G.8.—The saving was due to offers of the *ex-gratia* payments being taken up in the course of the year by fewer persons concerned than was envisaged.
- J.—The saving arose from payments from the grant-in-aid being limited to the amount which was considered appropriate to the financial requirements of the Society.
- M.—The excess was due mainly to increased advertising to outline to the public health services entitlement.
- N.—The excess was due to increased demand for vaccine Lymph in 1984.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from health contributions	72,000,000	69,995,551
2. Recovery of cost of Health Services provided under regulations of the European Economic Community	18,700,000	19,952,287
3. Recovery from U.K. Department of Health and Social Security of their share of the cost of Leopardstown Park Hospital	620,000	535,659
4. Searches and certified copies of entries of Births, Deaths and Marriages	75,000	101,920
5. Recoupment of certain travelling expenses and subsistence allowances from the EEC, etc.	20,000	27,790
6. Miscellaneous	157,000	204,175
	<u>£91,572,000</u>	<u>£90,817,382</u>

Vote 47

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 arose from a re-assessment of the amounts recoverable during the year.
3. The liability of the U.K. Department of Health and Social Security based on bed usage was less than what was anticipated.
4. The excess was due to increased demand for certificates.
5. The increase was mainly due to the increase in the cost of travel.
6. The increase was due to increased fees for licensing of proprietary medicines under regulations of the EEC and increases in the volume of licences.

EXTRA REMUNERATION

Overtime was paid to fifty-seven officers during the year at a total cost of £6,461.

NOTES

Additional amounts of £16,890,000, £1,430,000 and £5,808,000 were drawn from the Vote for Increases in Remuneration and Pensions (No. 49), combined with the provision in subheads G.1, G.3 and G.4, respectively, and issued to health agencies.

The account includes a sum of £766 spent on the purchase of gifts for presentation officially to foreign dignitaries (S.72/28/83).

P. W. FLANAGAN,
Accounting Officer.

DEPARTMENT OF HEALTH,
22nd April, 1985.

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

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1984, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Energy, including certain services administered by that Office, and for payment of certain loans, subsidies, grants and grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.1.—Salaries, Wages and Allowances	£ 2,791,000	£ 2,657,004	£ 133,996	£ —
A.2.—Consultancy Services	535,000	530,677	4,323	—
B.1.—Travelling and Incidental Expenses	425,000	437,478	—	12,478
B.2.—Office Machinery and other Office Supplies	273,000	172,147	100,853	—
C.1.—Post Office Services	184,000	160,943	23,057	—
C.2.—Advertising and Publicity ...	41,000	36,679	4,321	—
D.—Geological Survey — Equipment, Stores and Maintenance Original £500,000 Less Supplementary 98,000	402,000	342,391	59,609	—
E.—Minerals Development	74,000	5,111	68,889	—
F.1.—Energy Conservation (Publicity and General)	150,000	100,454	49,546	—
F.2.—Institute for Industrial Research and Standards—Energy Conservation Programme (Grant-in-Aid) ...	250,000	250,000	—	—
G.—Subscriptions to International Organisations	227,000	193,907	33,093	—
H.—Rural Electrification	2,450,000	2,450,398	—	398
I.—An Bord Fuinnimh Núicléigh—Grant-in-Aid for General Expenses ...	352,000	352,000	—	—
J.—Town Gas Subsidy	360,000	260,954	99,046	—
K.—Petroleum Licences — Funds for Training, etc.	150,000	94,312	55,688	—
L.—State Support for Mining Operations Original £150,000 Supplementary 248,000	398,000	397,278	722	—

Vote 48

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.—Bord na Móna—Grants for Private Bog Development	1,000,000	999,550	450	—
N.—New and Renewable Sources of Energy				
<i>Original</i> £97,000				
<i>Supplementary</i> 47,000	144,000	143,977	23	—
O.—Miscellaneous Payments	18,000	15,035	2,965	—
P.—FEOGA—Western Aid Electrification	1,870,000	1,235,820	634,180	—
GROSS TOTAL				
<i>Original</i> £11,897,000				
<i>Supplementary</i> 197,000	12,094,000	10,836,115	1,270,761	12,876
			Surplus of Gross Estimate over Expenditure £1,257,885	
Deduct—	Estimated	Realised		
Q.—Appropriations in Aid				
<i>Original</i> £1,841,000				
<i>Supplementary</i> 196,000	2,037,000	1,940,901		Deficiency in Appropriations in Aid realised £96,099
NET TOTAL				
<i>Original</i> £10,056,000				
<i>Supplementary</i> 1,000	10,057,000	8,895,214		Net Surplus to be surrendered £1,161,786

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Marathon Royalties from Kinsale Gas Field	£
	6,349,048

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.2.—Saving partly due to coming on market of less expensive computer equipment and partly due to deferment of certain purchases.
- C.1.—Cost of services was less than had been anticipated.
- C.2.—Expenditure on advertising was less than had been anticipated.
- D.—Saving was due to slow down of Geological Survey activities during the transfer of the service to new premises.
- E.—Saving was due to lower than anticipated expenditure on payment of compensation claims and the making safe of old mineshafts.
- F.1.—Saving arose because grant claims were less than had been anticipated.

G.—Subscription to IAEA was less than had been anticipated.

J.—Saving due to lower than anticipated consumption of town gas in the towns benefitting from the subsidy.

K.—Provision had been made for some projects that did not materialise in 1984.

O.—Payments were less than had been anticipated.

P.—Grant applications were fewer than had been anticipated.

APROPRIATIONS 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)		7,900	1,412
2. Repayment of travel costs of certain journeys to EEC		13,000	37,040
3. Receipts under the Minerals Development Act, 1940, and the Petroleum and Other Minerals Development Act, 1960		1,095,000	1,031,840
4. Receipts from EEC in respect of specific surveys			
<i>Original</i>	£19,000		
<i>Supplementary</i>	4,000	23,000	23,352
5. Geological survey—receipts from sale of aerial photographs, maps, etc.		7,000	11,373
6. Receipts from EEC in respect of FEOGA Programme		671,000	680,247
7. Miscellaneous		28,100	5,637
8. Receipts from EEC in respect of New and Renewable Energy Sources Programme			
<i>Original</i>	Nil		
<i>Supplementary</i>	£47,000	47,000	—
9. Funds provided by certain holders of exclusive offshore petroleum licences for training, education, etc., of Irish personnel			
<i>Original</i>	Nil		
<i>Supplementary</i>	£145,000	145,000	150,000
TOTAL			
<i>Original</i>	£1,841,000		
<i>Supplementary</i>	196,000	£2,037,000	£1,940,901

1. Due to difficulties of Dublin Gas, no contributions were made by them to the Gas Fund in 1984.

2. Estimation of these receipts is difficult since payments of refunds by the EEC are made at irregular intervals.

3. The decrease is due to an unexpected shortfall in petroleum receipts.

5. It is impossible to accurately forecast demand for these items.

Vote 48

7. Receipts under this heading are difficult to estimate.
8. EEC contribution to programme, which was due in December, 1984 was not received until January, 1985.

EXTRA REMUNERATION

An *ex-gratia* payment of £400 was paid to an officer in respect of extra attendance.

Sixty-four officers were paid overtime. Sixteen officers received sums in excess of £400 and up to £3,777. The total amount paid in overtime was £25,789.

A total of thirty-three officers received allowances in respect of duties as delegates at meetings abroad (mainly EEC). Of this total seven officers received sums in excess of £400 and up to £1,590. The total paid was £8,160.

NOTES

An allowance of £950 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 £24 was made to one officer in respect of damage to hand-bag while on official duties (E.109/41/41).

One officer received an *ex-gratia* payment of £95 in respect of damage to his private vehicle during the course of official duties (E.109/41/41).

An *ex-gratia* payment of £45 was made to one officer in respect of damage to clothing during the course of official duties (E.109/41/41).

STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC. ON 31ST DECEMBER, 1984.

	£
Avoca Mines Ltd.	9,908,849
Interest accrued as at 31st December, 1984	6,613,228
Bula Ltd.	899,535
Interest accrued as at 31st December, 1984	178,334

J. C. HOLLOWAY,
Accounting Officer.

DEPARTMENT OF ENERGY,
30th April, 1985.

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 Account is correct, subject to the observations in my Report.

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

INCREASES IN REMUNERATION AND PENSIONS **Vote 49**

ACCOUNT of the sum expended, in the year ended 31st December, 1984, 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	54,000,000	41,431,280	12,568,720	—
	£	£	£	£
	54,000,000	41,431,280	12,568,720	—
Surplus to be surrendered	...	...	...	£12,568,720

EXPLANATION OF THE CAUSE 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	£	£
3	Department of the Taoiseach	56,500	
	Chester Beatty Library	32,500	
			89,000
5	An Chomhairle Ealaíon		301,000
9	Public Works and Buildings		482,000
12	Office of the Attorney General		20,700
16	Valuation and Ordnance Survey		30,000
22	Office of the Minister for Justice	—	
	Legal Aid Board	32,000	
			32,000
23	Garda Síochána		7,415,000
24	Prisons		982,000
27	Charitable Donations and Bequests		2,000
29	Office of the Minister for Education	104,000	
	Royal Irish Academy of Music	11,000	
			115,000
33	Higher Education	—	
	An tÚdarás Um Ard-Oideachas — General (Non-Capital Grants to Universities and Colleges and Designated Institutions of Higher Education)	1,674,000	
	Dublin Dental Hospital	16,000	
	Dublin Institute of Advanced Studies	17,500	
			1,707,500
35	Fisheries	—	
	An Bord Iascaigh Mhara	40,000	
			40,000
36	Forestry	—	
	Forest Development and Management	802,400	
			802,400
38	Agriculture	—	
	An Foras Talúntais	322,000	
	An Chomhairle Oilúna Talmhaíochta	674,800	
	Córas Beostoic agus Feola	8,000	
	Bord na gCapall	2,000	
			1,006,800

Vote 49

Vote No.	Service	£	£
40	Industry Trade Commerce and Tourism	—	
	Shannon Free Airport Development Company Limited	16,000	
	Institute for Industrial Research and Standards	150,000	
	Industrial Development Authority	128,000	
			294,000
41	Communications		1,699,000
42	Defence		2,192,000
44	Foreign Affairs		92,880
47	Health	—	
	Grants to Health Boards		
	Subhead G.1	16,890,000	
	Subhead G.3	1,430,000	
	Subhead G.4	5,808,000	
			24,128,000
	Total £		41,431,280

KEVIN MURPHY,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
23 Aibreán, 1985.

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

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

CONTINGENCY FUND DEPOSIT ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1984

Receipts		Payments	
	£		£
Balance at 1st January, 1984	20,000	Balance at 31st December, 1984	20,000
	<u>£20,000</u>		<u>£20,000</u>

MAURICE F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
24th April, 1985.

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

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

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COMPTROLLER AND AUDITOR GENERAL

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