

F. E. BOYLAN

ACCOUNTS OF THE PUBLIC SERVICES



REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL THEREON

General

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APPROPRIATION ACCOUNTS 1985

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY
THE OIREACHTAS FOR PUBLIC SERVICES FOR THE
YEAR ENDED 31 DECEMBER, 1985, 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))

	Estimated	Actual
Gross Expenditure		
Original estimates	6,576,226,000	
Supplementary and Additional estimates	103,211,000	6,539,667,168
Deduct—		
Appropriation		
Aid		
Original estimates	3,025,000	535,362,000
Supplementary estimates		523,968,169
		6,015,699,299
		£127,381,701

(Pl. 4029)

1986

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ACCOUNTS OF THE PUBLIC SERVICES, 1985

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

1. In my Reports on the accounts of previous years I referred to the effects on the work of my Office of the embargos on staff recruitment. In July 1986 I was informed by the Department of the Public Service that staff numbers in my Office, which had fallen to 92 by that time, would remain at that level for the future. The number of staff assigned to me to carry out my constitutional and other duties has now been fixed, therefore, at a level considerably below that agreed by the Department of the Public Service in December 1980 following a full examination of the staff needs of my Office. With the optimum utilisation of the resources now available, in my opinion, it will not be possible to achieve an adequate level of audit examination in all areas of departmental expenditure and revenue on a continuing basis and the timely completion of the audits of the accounts of some State-sponsored bodies and Departmental funds.

Outturn of the Year

2. The audited accounts are summarised on pages lviii and lix. The amount to be surrendered as shown in the summary is £127,381,701 arrived at as follows:—

		Estimated	Actual
	£	£	£
Gross Expenditure			
Original estimates	6,576,226,000		
Supplementary and Additional estimates	<u>102,217,000</u>	6,678,443,000	6,539,667,468
<i>Deduct—</i>			
Appropriations in Aid			
Original estimates	532,337,000		
Supplementary estimates	<u>3,025,000</u>	535,362,000	523,968,169
		<u>6,143,081,000</u>	<u>6,015,699,299</u>
Amount to be surrendered		£127,381,701	

This represents 2.07 per cent of the supply grants as compared with 2.8 per cent in 1984.

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 £39,673,005.

Surrender of Balances on 1984 Votes

4. The balances due to be surrendered out of votes for the public services for the year ended 31 December 1984 amounted to £158,384,655. I hereby certify that these balances have been duly surrendered.

Stock and Store Accounts

5. The stock and store accounts of the Departments have been examined with satisfactory results subject to the matter referred to in paragraph 24.

6. Statement of Receipts into the Central Fund in the Year ended 31 December, 1985.

REVENUE:—

Customs and Excise Duties	...	...	...	...	...	...	...	1,412,482,000
Estate, etc., Duties and Stamps	...	...	...	...	...	...	...	120,108,000
Capital Taxes	...	...	...	...	...	...	...	29,999,000
Income Tax	...	...	...	...	...	...	...	2,103,086,000
Corporation Tax	...	...	...	...	...	...	...	217,203,000
Value Added Tax	...	...	...	...	...	...	...	1,402,309,000
Motor Vehicle Duties	...	...	...	...	...	...	...	122,068,355
Interest on Advances from the Central Fund (including Divi-	...	...	...	...	...	...	...	429,257,021
dends on Shares)	...	...	...	...	...	...	...	14,913,957
Agricultural Levies	...	...	...	...	...	...	...	82,926,685
Youth Employment Levy	...	...	...	...	...	...	...	2,055,000
Residential Property Tax	...	...	...	...	...	...	...	73,935,000
Income Levy	...	...	...	...	...	...	...	320,522,363
Sundry Receipts	...	...	...	...	...	...	...
								<hr/> 6,330,865,381

REPAYMENTS, ETC.

IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS:—

Postal and Telecommunications Services Act, 1983	...	...	...	...	...	...	...	4,453,302
Industrial Credit Acts, 1933 to 1983	...	...	...	...	...	...	...	7,868,885
Sea Fisheries Acts, 1952 to 1982	...	...	...	...	...	...	...	1,520,452
Electricity (Supply) Acts, 1927 to 1981	...	...	...	...	...	...	...	2,800,940
Turf Development Acts, 1946 to 1983	...	...	...	...	...	...	...	2,756,509
Nitrigin Éireann Teo., Acts, 1963 to 1981	...	...	...	...	...	...	...	102,684
Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1983	...	...	...	...	...	...	...	411,976

National Building Agency Ltd. Acts, 1963 to 1974	...	...	101,037
European Communities Acts, 1972 to 1979	...	...	159,100,000
Broadcasting Authority Acts, 1960 to 1979	...	...	153,326
Insurance Acts, 1953 to 1983	...	...	1,157,101
Finance Acts, 1953 (S. 16), 1954 (S. 22) and the Capital Acquisitions Tax Act, 1976 (S. 45)	...	...	2,000,000
ACP-EEC Convention of Lomé Act 1976 and Finance Act 1978 (Section 51)	...	...	3,816
Agricultural Credit Acts, 1978 to 1982	...	...	10,000,000
European Communities — Transport Infrastructure Programme	...	...	1,155,492
European Regional Development Fund	...	...	76,013,460
Miscellaneous Capital	...	...	1,225,301
			<hr/> 270,824,281

MONEY RAISED BY CREATION OF DEBT:—

Ways and Means Advances	...	...	9,816,456,905
Exchequer Bills	...	...	1,045,466,437
Prize Bonds	...	...	7,600,000
Savings Certificates	...	...	217,609,000
National Instalment Savings	...	...	28,645,279
Index-Linked Savings Bonds	...	...	34,810,000
Tax Reserve Certificates	...	...	16,750
Insurance Act 1964, Section 5	...	...	100,000,000
Variable Rate Capital Stock, 1990	...	...	451,000,000
Revolving Credit Facilities	...	...	372,906,087
6.55% Swiss Franc Loan due 1995	...	...	19,305,765
Swiss Franc 100m Fixed Rate Loan due 1995	...	...	38,616,002
Swiss Franc 50m Loan due 1995 (A)	...	...	18,955,909
Swiss Franc 50m Loan due 1995 (B)	...	...	18,955,909
Swiss Franc 50m Loan due 1995 (C)	...	...	19,124,116
Swiss Franc 50m Loan due 1995 (D)	...	...	19,059,962
Swiss Franc 50m Loan due 1995 (E)	...	...	19,090,527
Swiss Franc 60m Fixed Rate Loan due 1995	...	...	23,633,213
6½% Swiss Franc Loan due 1995	...	...	37,842,952
\$300m Floating Rate Notes due 1997	...	...	331,967,613
Yen 10 Bn Fixed Rate Loan due 1995	...	...	42,562,247
DM 7½% Public Bond issue due 1995	...	...	64,271,483
10¼% ECU Public Bond Issue due 1995	...	...	35,765,000
DM 100m Fixed Rate Loan due 1995	...	...	31,789,137
ECU 150m Floating Rate Notes due 1997	...	...	107,303,813
DM 80m Fixed Rate Loan due 1995	...	...	25,525,669
DM 7¼% Public Bond Issue due 1995	...	...	47,889,662
5½% Swiss Franc Public Bond Issue due 1997	...	...	37,944,904
DM 500m Floating Rate Note Issue due 1997	...	...	159,525,253
\$100m Floating Rate Notes due 1997/2000	...	...	90,417,520
\$80m Floating Rate Note Issue due 1995	...	...	70,953,437
\$300m Floating Rate Notes due 2000	...	...	164,948,454
Other Borrowings	...	...	1,008,794,159
			<hr/> 14,508,753,164
TOTAL RECEIPTS	...	...	<hr/>21,110,442,826

7. Statement of Issues from the Central Fund in the year ended 31 December, 1985.

CENTRAL FUND SERVICES:—	£
Public Debt Services	1,966,638,867
Annuities, Pensions, Salaries, Allowances, Returning Officers Expenses and Miscellaneous	10,350,506
Contribution to EEC Budget	224,750,271
European Communities (Supplementary Funding) Act, 1984	12,410,208
Supply Services	5,995,030,365
	<hr/> 8,209,180,217

ISSUES UNDER THE FOLLOWING ACTS:—

Local Loans Fund Acts, 1935 to 1983	314,070,000
ACP-EEC Convention of Lomé Act, 1976 and Finance Act, 1978 Section 51	1,910
Sea Fisheries Acts, 1952 to 1982	3,172,334
Insurance Acts, 1953 to 1983	5,111,996
Agricultural Credit Acts, 1978 to 1982	10,000,000
Funds of Suitors Act, 1984	165,000
Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1983	3,350,000
Údarás na Gaeltachta Act, 1979	4,707,796
Bretton Woods Agreements Acts, 1957 to 1977	2,917,894
Industrial Alcohol Acts, 1938 to 1980	250,000
Fóir Teoranta Acts, 1972 to 1983	14,900,000
European Communities Acts, 1972 to 1979	159,805,320
British and Irish Steampacket Co. Ltd. (Acquisitions) Acts, 1965 to 1982	5,000,000
Insurance Act 1964, Section 5	100,000,000
Irish Shipping Ltd. Acts, 1947 to 1984	14,744,014
Irish Steel Holdings Ltd. Acts, 1960 to 1985	19,000,000
Postal and Telecommunications Services Act, 1983	4,000,000
Kilkenny Design Workshops Ltd. Act., 1982	261,597
	<hr/> 661,457,861

ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—

Ways and Means Advances	7,681,795,828
Exchequer Bills	1,194,963,014
Prize Bonds	4,401,000
Savings Certificates	15,704,000
National Instalment Savings	21,819,439
Index-Linked Savings Bonds	48,562,000
7½% Investment Bonds	212,000
Tax Reserve Certificates	53,748
6% Exchequer Stock 1980-85	104,534,358
11½% Funding Stock 1985	240,000,000
12% Exchequer Stock 1985	300,000,000
12¼% Finance Stock 1985	300,000,000
Variable Rate Exchequer Stock 1985	140,000,000
Finance (Variable Rate) Stock 1985	235,000,000
Other Borrowings	1,952,741,552
	<hr/> 12,239,786,939
TOTAL ISSUES	<hr/> £21,110,425,017

Central Fund Services

Post Office Savings Bank

8. I referred in paragraph 9 of my previous Report to the issue of £1.8 million from the Exchequer in 1984 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. A further deficiency of £1.8 million arose in the year ended 31 December 1984 and this sum which was issued from the Exchequer in 1985 to meet the deficiency is included in the charge of £10,350,506 in respect of Annuities, Pensions, Salaries, Allowances, Returning Officers' expenses and Miscellaneous in paragraph 7 above.

I also stated in my previous Report that following the setting up of An Post, whose accounts are not audited by me, it would be necessary to make revised arrangements to enable me to exercise my statutory function to audit the POSB accounts.

I report on my audit of the POSB accounts to the Oireachtas only. However, An Post itself requires independent assurance on its POSB operations and, furthermore, its auditors require to be satisfied that the transactions of the POSB are correctly stated within the overall financial transactions of the company. I am currently considering how best to integrate my audit of the POSB transactions carried out by An Post with the audit of the company.

A comprehensive internal audit of POSB operations for 1984 and 1985 was carried out by An Post's internal auditor with the assistance and advice of the company's auditor. As an interim measure my audit of POSB transactions of an Post for 1984 and 1985 is being carried out on the basis of a limited test check of transactions and a review of the results of the internal audit.

Issue under the Insurance Act, 1964

9. The Insurance Corporation of Ireland (ICI) which in 1983 became a wholly owned subsidiary of Allied Irish Banks (AIB) was subsequently found to be in financial difficulties and, as a consequence, in March 1985 the Government decided on the following arrangements:—

- (1) the acquisition, for a nominal amount, by a company controlled by the Minister for Industry, Trade, Commerce and Tourism of the total shareholding of AIB in ICI,
- (2) the petitioning of the High Court to appoint an administrator to ICI in accordance with the provisions of the Insurance (No. 2) Act, 1983,
- (3) the issue by the Minister for Finance, in accordance with Section 5 of the Insurance Act, 1964, of advances to the Insurance Compensation Fund to the extent which, having regard to any other payments being made out of the fund, would be sufficient to enable payments to be made from the fund to the ICI Administrator when required by him,
- (4) the enactment of the legislation necessary to give effect to those decisions.

Following the Government decision the Insurance (Miscellaneous Provisions) Act, 1985 authorised the Minister for Industry, Trade, Commerce and Tourism to take up shares in Sealúchas Árachais Teo. This company in turn acquired ICI which was then placed under administration by an order of the High Court.

In order to provide the funds required to implement these arrangements it was agreed that—

- (1) a loan of £70 million would be made available to the Central Bank by AIB at finest rates for a 15 year term,

- (2) £100 million would be borrowed by the Minister for Finance from the Central Bank under authority of the Insurance Act, 1964 at a rate 7 per cent below that at (1),
- (3) £100 million would be issued by the Minister for Finance from the Central Fund to the Insurance Compensation Fund for on-lending to the Administrator at the same reduced rate,
- (4) AIB would pay the Central Bank an interest contribution of 3.5 per cent per annum towards the shortfall of 7 per cent in interest over the full term on its £100 million loan to the Minister for Finance,
- (5) the banking sector generally would pay the Central Bank a further 3.5 per cent per annum on the £100 million loan, £2 million of this to be contributed by AIB.

The sum of £100 million was received by the Central Fund from the Central Bank and issued to the Insurance Compensation Fund in December 1985, with the approval of the High Court.

Issues under the Irish Shipping Limited Acts, 1947 to 1984

10. I referred in paragraph 13 of my previous Report to the requirement that advances from the Central Fund on foot of guarantees given by the Minister for Finance under the Irish Shipping Limited Act, 1947 and the Irish Shipping Limited Act, 1982 be repaid to the Minister by ISL within one year and two years, respectively, and that if not so repaid any amount outstanding must be voted by the Oireachtas as a repayment to the Central Fund but remain as a debt due by the company to the Minister. I have asked the Accounting Officer why a Vote provision has not yet been made to repay the sum of £169,373 which, as stated in paragraph 12 of my previous Report, was issued from the Central Fund in 1984 under the 1947 Act. I have also asked what action has been taken in regard to claiming this amount from the liquidator of ISL.

Vote 7.—Office of the Minister for Finance

Subhead K.—Repayment of Advances

11. To enable the Industrial Credit Corporation (ICC) to discharge its functions the Minister for Finance may, under Section 4 of the Industrial Credit (Amendment) Act, 1959, make repayable advances to the corporation on such terms as to repayment, interest and other matters as may be determined by him.

Between 1970 and 1980 ICC received Exchequer advances totalling £12,967,000 to finance certain loan schemes intended to provide working capital and fixed asset loans to undercapitalised small and medium sized enterprises. Because these schemes involved ICC in making loans in excess of the amounts justified by normal banking criteria it was agreed that the additional amounts would be provided at the risk of the Exchequer and that ICC would be liable to repay only the principal and interest recovered by them in respect of such additional amounts.

The statutory authority to enable the Minister for Finance to waive the repayment of principal under these arrangements was provided by the Industrial Credit (Amendment) Act, 1983 which also provided for the amounts waived to be repaid to the Exchequer out of moneys voted by the Oireachtas.

Of the total of £12,967,000 advanced from the Exchequer £5,102,000 has been repaid by ICC up to December 1985. The sum of £1,565,000 charged to the subhead together with a sum of £500,000 charged in 1983 represent an accumulation of uncollectable balances of principal of such loans up to 31 December 1984 and I understand that a further sum of £372,000, approximately, due up to 31 October 1985, is regarded as uncollectable. The Accounting Officer has informed me that it is estimated that ultimately £3,943,000 of the total amount advanced will not be repaid and also that interest totalling £1,406,000 due up to 31 December 1985 has been waived.

Vote 9.—Office of the Revenue Commissioners

Revenue Account

12. An Account showing all revenue received and paid over to the Exchequer by the Revenue Commissioners is furnished to me annually. I am required under Section 2 of the Exchequer and Audit Departments Act, 1921 to carry out such examination as I think fit with respect to the correctness of the sums brought to account and to report to Dáil Éireann on the results of my examination when reporting on the appropriation account for the Office of the Revenue Commissioners. A test examination of the transactions shown in this account has been carried out with generally satisfactory results.

I am also statutorily required to examine the account on behalf of Dáil Éireann in order to ascertain that adequate regulations and procedures have been framed and are being implemented to secure an effective check on the assessment, collection and proper allocation of revenue. The following paragraphs refer to matters arising from this examination.

13. The net yield of Revenue for the years 1985 and 1984 under its main headings is shown in the following statement:—

	1985	1984
	£m	£m
Customs	96.8	94.4
Excise	1,313.9	1,243.5
Estate, etc. duties	0.6	1.0
Stamps	119.5	112.6
Capital Acquisition tax	19.7	18.3
Capital Gains tax	10.2	9.4
Wealth tax	0.2	0.2

	£m	£m
Residential Property tax	2.1	1.1
Income tax (including PAYE)	2,105.4	1,967.8
Corporation taxes	217.5	209.6
Value-Added tax	1,388.9	1,374.1
Income levy	74.1	78.0
Agricultural levies	4.3	4.6
	<hr/> £5,353.2*	<hr/> £5,114.6

*Includes £72.6 million duties, taxes and levies deferred under EEC regulations (1984 — £76.7 million). £5,365.4 million was paid into the Exchequer during the year leaving a balance of £77.8 million as compared with £90 million at the end of the previous financial year.

Extra-Statutory Repayments

14. Extra-statutory repayments of Customs duties, £96, Excise duties, £141,959, Value-Added tax, £277,782 and stamp duties, £22,343, were made during the year.

Remissions and Amounts Irrecoverable

15. I have been furnished with schedules of cases involving a loss of £100 or upwards in which claims under the Revenue Acts were remitted without statutory authority or passed as irrecoverable during the year ended 31 December 1985.

The total amount of the items included in the schedules, £1,747,433, is made up as follows:—

	Number of cases	Amount £
Income tax	137	525,442
PAYE	62	577,945
Corporation tax	26	192,585
Corporation Profits tax	13	46,558
Capital Gains tax	10	21,717
Value-Added tax	52	378,692
Turnover and Wholesale taxes ...	5	4,494
	<hr/> 305	<hr/> £1,747,433

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

	Number of cases	Amount
Remission		£
Composition settlements	10	106,951
On compassionate grounds	36	60,697
Amounts Irrecoverable		
Miscellaneous; liability not enforceable, bankruptcy, etc. ...	259	1,579,785
	305	£1,747,433

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

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

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 (The taxpayer may specify that no tax is payable). With regard to the year of account 1985/86, 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 (excluding PAYE)
(as at 31 May 1986)

	Year of Account		
	All years to 1983/84	1984/85	1985/86
	£m	£m	£m
Charge	5,409	1,023	848
Discharge	2,936	395	124
Net charge	2,473	628	724
Paid	1,797	251	199
Balance	676	377	525
Analysis of balance:			
1. Under appeal or enquiry	199	220	357
2. Not disputed*	40	12	9
3. Under demand	165	68	113
4. Awaiting transfer to enforcement	165	47	42
5. Under enforcement	71	14	3
6. Arrears branch	36	16	1
Estimate of amount likely to be collected†	55	40	110

(a) *While the amounts shown here were not, at 31 May 1986, 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 33% of the original charge, recent experience indicates that the proportion which is likely to be collected ultimately in respect of tax still outstanding for those years will not exceed 1/10th of the balance. The amount likely to be collected in respect of the years of account up to and including 1983/84 is £55 million. A higher percentage of the balance outstanding will be collected in respect of the more recent years 1984/85 and 1985/86 and the yield in respect of these two years will probably reach £150 million. It should be noted that the difference between the balance and the estimate of amount likely to be collected is largely accounted for by anticipated reductions of estimated assessments included in the balance.

*Schedule 2—PAYE Income Tax
(Tax Due from Employers)*

Income Tax collected under the PAYE system and included in the amount of income tax collected as shown in paragraph 13 amounted to £1,830 million. Arrears outstanding at 31 May 1986 amounted to some £79 million representing only actual underpayments established and not including demands made on the basis of amounts estimated to be due.

	All Years to 1983/84	1984/85
Net Charge in respect of accounts still on file	£m 4,879	£m 1,785
Paid in respect of accounts still on file	4,828	1,757
Balance	51	28
Analysis of balance:		
1. Under appeal or enquiry	4.2	1.4
2. Not disputed	24.5	9.3
3. Under demand	9.2	8.5
4. Awaiting transfer to enforcement	1.1	0.6
5. Under enforcement	10.8	8.2
6. Arrears Branch	1.2	—
Estimate of amount likely to be collected	16	16

As end-of-year returns from employers were not due to be furnished until 30 April 1986 there was no significant underpayment established for the year 1985/86 as at 31 May 1986.

The substantial reduction in the net charge and paid figures in years to 1983/84 compared to the corresponding figures shown in the 1984 Schedule is principally due to the fact that older cleared records representing settled accounts up to 1980/81 have been removed from the current file.

*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 £1,141 million was collected during 1985. Arrears outstanding at 31 May 1986 amounted to some £97 million representing only actual underpayments established and not including demands made on the basis of amounts estimated to be due.

	All years to 1983/84	1984/85
Net Charge in respect of accounts still on file	£m 2,630	£m 1,096
Paid in respect of accounts still on file	2,569	1,059
Balance	61	37
Analysis of balance		
1. Under appeal or enquiry	4.2	1.8
2. Not disputed	27.7	11.6
3. Under demand	12.7	11.1
4. Awaiting transfer to enforcement	1.5	0.9
5. Under enforcement	13.9	11.4
6. Arrears Branch	1.0	0.2
Estimate of amount likely to be collected	20.0	21.0

As end-of-year returns from employers were not due to be furnished until 30 April 1986 there was no significant underpayment established for the year 1985/86 as at 31 May 1986.

The substantial reduction in the net charge and paid figures in years to 1983/84 compared to the corresponding figures shown in the 1984 Schedule is principally due to the fact that older cleared records representing settled accounts up to 1980/81 have been removed from the current file.

Schedule 4—Corporation Tax (as at 31 May 1986)

	Year of Account		
	All years to 1983/84	1984/85	1985/86
	£m	£m	£m
Charge	3,978	717	595
Discharge	2,343	238	42
Net charge	1,635	479	553
Paid	1,270	185	90
Balance	365	294	463
Analysis of balance:			
1. Under appeal or enquiry	173	237	312
2. Not disputed*	41	12	10
3. Under demand	41	22	131
4. Awaiting transfer to enforcement	67	15	8
5. Under enforcement	21	6	2
6. Arrears branch	22	2	—
Estimate of amount likely to be collected†	30	25	125

(a) *While the amounts shown here were not, at 31 May 1986, disputed, it is likely that a significant proportion will be subject to claims for admission of late appeals.

(b) †See note (b) on Schedule 1 (Income Tax) regarding the estimate of the amounts likely to be collected. The amount of Corporation Tax likely to be collected in respect of the years of account up to and including 1983/84 is £30 million and the yield in respect of the two years 1984/85 and 1985/86 is likely to reach £150 million.

Schedule 5—Capital Gains Tax (as at 31 May 1986)

	Year of Account		
	All years to 1983/84	1984/85	1985/86
	£m	£m	£m
Charge	180	39	38
Discharge	66	9	5
Net charge	114	30	33
Paid	51	8	8
Balance	63	22	25
Analysis of balance:			
1. Under appeal or enquiry	38	16	15
2. Not disputed	1	—	—
3. Under demand	19	6	10
4. Awaiting transfer to enforcement	4	—	—
5. Under enforcement	1	—	—
6. Arrears branch	—	—	—
Estimate of amount likely to be collected†	6	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 1983/84 is £6 million and the yield in respect of the two years 1984/85 and 1985/86 is likely to reach £6 million also.

Schedule 6—Capital Acquisitions Tax (as at 31 May 1986)

	Year of Account		
	All years to 1983	1984	1985
	£m	£m	£m
Charge	114.8	49.1	39.8
Discharge	60.0	28.4	17.6
Net Charge	54.8	20.7	22.2
Paid	52.5	17.9	17.0
Balance	2.3	2.8	5.2
Analysis of balance:			
1. Under appeal or enquiry	1.2	1.3	2.8
2. Not disputed	0.3	0.2	0.4
3. Under demand	0.6	0.8	1.6
4. Awaiting transfer to enforcement	—	—	—
5. Under enforcement	0.2	0.5	0.4
Estimate of amount likely to be collected	2.3	2.8	5.2

Schedule 7—Surtax, Corporation Profits Tax and Wealth Tax (as at 31 May 1986.)

	Surtax	Corporation Profits tax	Wealth Tax
	£m 2	£m 5	£m 0.3
Balance			
Analysis of balance:			
1. Under appeal or enquiry	1	2	0.1
2. Not disputed	—	1	—
3. Under demand	—	—	0.1
4. Awaiting transfer to enforcement	1	2	—
5. Under enforcement	—	—	0.1
6. Arrears branch	—	—	—
Estimate of amount likely to be collected	0.2	0.5	0.3

The taxes referred to in this schedule have been abolished.

Schedule 8—Health Contributions, Youth Employment Levy and Income Levy (self employed individuals and individuals with investment income only.) (as at 31 May 1986)

See also paragraph 58

	Year of Account		
	All years to 1983/84	1984/85	1985/86
	£m 90	£m 55	£m 49
Charge			
Discharge	30	14	4
Net charge	60	41	45
Paid	21	9	5
Balance	39	32	40
Analysis of balance:			
1. Under enquiry	6	3	3
2. Under demand	33	29	37
Estimate of amount likely to be collected	4	3	8

Schedule 9—Value Added Tax (as at 31 May 1986)

(a) The following schedule shows the position as at 31 May 1986 of VAT liabilities declared and payments made on foot of returns submitted by traders.

	All Years to 1983	1984	1985
Charge Paid	£m 6,056.0 5,946.2	£m 1,046.7 999.3	£m 1,060.2 1,016.8
Balance	109.8	47.4	43.4
Analysis of balance:			
1. Under appeal or enquiry	19.4	6.5	6.2
2. Not disputed	43.9	13.1	9.3
3. Under demand	18.1	12.2	16.8
4. Awaiting transfer to enforcement	0.2	—	—
5. Under enforcement	25.5	14.6	10.7
6. Arrears branch	2.7	1.0	0.4
Estimate of the amount likely to be collected*	29.0	28.0	35.0

*The balance outstanding in the years to 1983 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 1986.

	All Years to 1983	1984	1985
Estimates	£m	£m	£m
Paid	248.8	28.9	15.7
	140.1	8.1	6.5
Balance	108.7	20.8	9.2
Analysis of balance:			
1. Under appeal or enquiry	16.2	2.5	0.8
2. Not disputed	26.7	3.5	0.7
3. Under demand	16.4	6.8	5.8
4. Awaiting transfer to enforcement	7.2	1.0	0.4
5. Under enforcement	33.3	6.2	1.4
6. Arrears branch	8.9	0.8	0.1
Estimate of the amount likely to be collected	22.0	4.0	2.0

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 1986 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 1983	1984	1985
Estimates Paid	£m 178.0 18.4	£m 78.1 3.4	£m 146.4 3.2
Balance	159.6	74.7	143.2
Analysis of balance:			
1. Under appeal or enquiry	36.8	9.9	7.1
2. Not disputed	43.5	15.2	12.3
3. Under demand	34.5	9.6	42.7
4. Awaiting transfer to enforcement	22.0	16.4	27.8
5. Under enforcement	15.3	19.7	47.6
6. Arrears branch	7.5	3.9	5.7
Estimate of the amount likely to be collected	15.0	11.0	20.0

Schedule 10—Residential Property Tax (as at 31 May 1986)

The following schedule shows the amount outstanding at 31 May 1986, in respect of cases where returns have been made or assessments made in the absence of returns.

	Tax due 1 October, 1983	Tax due 1 October, 1984	Tax due 1 October, 1985
Charge	£m 2.4	£m 2.1	£m 1.6
Net Paid	1.7	1.5	1.2
Balance	0.7	0.6	0.4
Analysis of balance:			
1. Under enquiry	0.2	0.1	—
2. Under demand	0.5	0.5	0.4

17. The foregoing tables show that as at 31 May 1986 the amount of Income Tax (excluding PAYE) collected and expected to be collected expressed as a percentage of the original charge is 34%

for all years to 1983/84, 28% for 1984/85 and 36% for 1985/86. Including amounts already discharged the proportion of the original charge which will ultimately be discharged is, therefore, currently estimated at 66%, 72% and 64%, respectively, for the three periods. Likewise, in the case of Corporation Tax, the tables show that the amount of tax collected and expected to be collected expressed as a percentage of the original charge is 33%, 29% and 36%, respectively, for these periods. Including amounts already discharged the proportion of the original charge which will ultimately be discharged is therefore currently estimated at 67%, 71% and 64%, respectively.

Collection of Outstanding Taxes

18. The unsatisfactory situation in regard to the operation of the enforcement procedures for the collection of overdue tax which has been referred to in a number of previous Reports continued throughout 1985. The following statistics furnished to me by the Revenue Commissioners show the position regarding the referral of such cases to the Sheriffs/County Registrars and the results of such action.

TABLE 1

	Cases	
	1985	1984
On hands of Sheriffs/Co. Registrars at 1 January	75,640	114,555
Referred to Sheriffs/Co. Registrars during the year	80,705	58,756
Returned paid	6,360	9,195
Returned unpaid or withdrawn	68,373	88,476
On hands of Sheriffs/Co. Registrars at 31 December	81,612	75,640

TABLE 2

Analysis under tax heads of cases on hands

	Number of cases		Value £m
	Sheriffs	Co. Registrars	
Income tax	7,731	10,807	60
Corporation tax	2,343	3,547	19
PAYE/PRSI	8,897	15,249	87
VAT	18,033	15,005	107
	37,004	44,608	£273m
Total	81,612		

In addition to the 81,612 cases on hands of Sheriffs/County Registrars at 31 December 1985 a further estimated 75,700 cases due for enforcement had not been referred to Sheriffs/County Registrars at that date because of the accumulation of cases already referred. The estimated face value of the charges involved is £142 million.

Enforcements by Sheriffs and County Registrars realised £22.1 million and £12.0 million, respectively, during 1985.

I understand that some action is currently being taken with a view to improving the enforcement procedures for the collection of outstanding taxes.

Value Added Tax

19. Section 12 of the Value Added Tax Act, 1972 provides that if the computation of the VAT liability of an accountable person for any tax period shows that the tax which may be properly deducted (i.e. the tax paid on his purchases) exceeds the tax due by him (i.e. the tax collected on his sales) the excess shall be repaid to him. Reference was made in paragraph 17 of the 1978 Report to deficiencies in the procedures for establishing the authenticity of claims from traders for VAT repayments and to the possibility that such deficiencies could facilitate the perpetration of irregularities. At that time the Committee of Public Accounts expressed grave concern regarding these deficiencies and was given certain assurances that controls were being improved.

During 1985 a number of serious irregularities involving the fraudulent claiming of VAT repayments came to light, fortuitously. It appears that the frauds were initiated by officials of the Revenue Commissioners first completing registration forms for non-existent traders and then constructing fraudulent repayment claims for amounts which were within the limit of £500 per two monthly period to which automatic repayment applies. They also arranged to have the fraudulent repayments made to bank accounts opened by themselves in the names of non-existent traders. They later created fictitious evidence that the non-existent traders' first claims had been satisfactorily verified by local inspection of their records thereby allowing the limit on automatic repayment to be raised from £500 to £6,000 per two monthly period.

I have sought information from the Accounting Officer regarding the irregularities and I have asked whether the internal control procedures for the prevention and detection of irregularities proved deficient in these cases and what steps have been taken to improve these procedures. I also sought information on the total amount involved and the steps taken to effect recovery.

Suspense Account

20. In the year under review an official of the Revenue Commissioners contrived to have payment made in respect of a number of travelling and subsistence claims constructed, processed and passed for payment by himself. I sought information as to the circumstances in which the irregularity was perpetrated and whether internal control procedures had proved deficient in this case. I also inquired as to the outcome of the investigation into the case and the steps taken to recover the amount involved, £2,605, which, meanwhile, has been charged to a suspense account.

Vote 10.—Public Works and Buildings

Subhead D.—Purchase of Sites and Buildings

Subhead F.1.—Maintenance and Supplies

21. In 1979 the Commissioners of Public Works acquired for £70,000 the leasehold interest in No. 5 Kildare Street, Dublin, which then had three years to run. When seeking sanction for the expenditure the Commissioners informed the Department of Finance that the purchase was a necessary step towards achieving an unbroken series of premises adjoining the National Library. It was envisaged that the freehold interest in the premises would be acquired by the Commissioners and that this would provide permanent accommodation needed for the National Library. It was also envisaged that the premises could be utilised on an interim basis to satisfy requirements such as the relief of congestion in the Department of Industry and Commerce, also in Kildare Street.

In 1979 when the Commissioners took over the premises the cost of bringing the building up to standard was estimated at £26,000, approximately. However, the premises were not occupied at any time after they had taken possession and in 1982 when the lease expired the cost was estimated at £100,000, approximately. When the lease expired it was decided not to seek a renewal of it but to surrender the premises to the owner as it was considered at the time that the Commissioners would have a better prospect of acquiring the freehold interest in due course by not being a tenant of the building and the premises were handed back to the owner in July 1983; by that time the cost of putting the premises in reasonable condition was estimated at £250,000.

No security had been provided in the building until 1981 when it was discovered that malicious damage had been caused to the roof. This was repaired at a cost of £19,296 but, contrary to the terms of the lease, no other internal or external maintenance was carried out by the Office of Public Works and it appears that by May 1982 the Maintenance Division of the Office had not assumed responsibility for the building. Lack of maintenance had led to such deterioration that a claim for dilapidations amounting to £762,000, exclusive of fees, was made by the owner when the premises were handed back in July 1983. Dry rot, discovered in the building while the damage to the roof was being repaired, remained untreated up to the time of surrender of the property and formed part of the owner's claim for dilapidations. This claim was settled prior to court hearing in July 1985 in the sum of £550,000 and, as part of the settlement, the owners agreed to sell the property to the Commissioners for the sum of £50,000. The owners' costs amounting to £94,000 were also met by the Commissioners while the Commissioners' costs in respect of professional fees amounted to £28,000.

The work of eradicating the dry rot commenced in 1986 and the cost of this work and structural reinforcement of the shell of the building which had also been found to be necessary was estimated at £100,000 including fees.

A professional valuation in July 1985 indicated that the value of the building in its dilapidated state would have been £100,000 in July 1982 (which was stated to be, in effect, the value of the site) and £480,000 if restored to a lettable condition.

In 1985 legal proceedings were instituted against the Commissioners by the owners of an adjoining building on the grounds of alleged spread of dry rot to their property from the Commissioners' premises.

I asked the Accounting Officer why the building was not occupied as intended following acquisition of the leasehold interest in 1979 and why appropriate provision was not made for the maintenance and security of the premises. I also inquired as to the estimated cost of reinstating the building to a usable condition, the plans for its use and when it will be ready for such use and I sought information as to the present position regarding the action instituted by the owners of the adjoining building.

Subhead F.3.—Rents, Rates, etc.

22. A site at Sullivan's Quay in Cork was purchased in 1976/77 for the sum of £356,755 with the intention of erecting a central office building to accommodate staff from a number of Government Departments who were then occupying leased buildings at various locations throughout the city. A contract for the construction of the new building was placed in 1981 and completed in 1984. It was noted that, in order to provide urgently needed accommodation for staff who would ultimately occupy the new building, three floors of an office block at South Mall were leased for thirty-five years from August 1977 at a yearly rent of £52,150, plus service charges, subject to five-yearly reviews. At the first review in 1982 the annual rent was increased to £126,000, plus service charges. The leased accommodation was vacated and the new building at Sullivan's Quay was occupied on a phased basis between August 1984 and July 1985 by staff transferred from South Mall and from other rented accommodation throughout the city.

I sought information from the Accounting Officer regarding the delay in placing the contract for the new building and the circumstances in which accommodation to provide for temporary requirements was taken on a thirty-five year lease. I also inquired as to the present level of occupancy of the new building and the plans for the use or disposal of the leased accommodation at South Mall, and the other offices vacated.

The Accounting Officer has informed me that the site for the new Government Offices in Cork was acquired from more than one owner and that, while the main part was acquired in 1976, the Office of Public Works did not gain possession of the last part until June 1977. During the process of acquisition site investigation and some preliminary planning took place and consulting architects who were engaged in September 1977 submitted their design in November 1977. Informal contacts with the planning authority

commenced in February 1978 followed by formal consultation in February 1979; the length of time taken to clear the scheme with the planning authority was due to various objections and proposals put forward by the authority and the matter was not finally resolved until October 1979. In December 1979 Department of Finance sanction to proceed was obtained and the consulting architects were instructed in January 1980 to prepare contract documents which were available by September 1980. Invitations to tender were issued in October 1980 and, following the examination of tenders which were received in December 1980, Department of Finance sanction for the expenditure was obtained in March 1981 and the contract was placed in May 1981. The Accounting Officer stated that he was satisfied that there was no avoidable delay by the Office of Public Works in the placing of a contract in this case.

In regard to the accommodation leased as a temporary measure, the Accounting Officer stated that in 1977 staff of the Revenue Commissioners in Cork were housed in offices which were grossly overcrowded and well below acceptable standards and which had been the subject of continuing complaints for a number of years. There was no doubt that the Office of Public Works was in breach of the provisions of the Office Premises Act in regard to these offices and a staff association had threatened industrial action unless alternative accommodation was provided.

In March 1977 approximately 12,000 sq. ft. of office accommodation which became available at South Mall was found to be adequate to provide satisfactory accommodation for staff of the Revenue Commissioners pending the erection of the proposed new offices at Sullivan's Quay for which planning was then about to commence. Despite the best efforts of the Office of Public Works to negotiate a short lease or a break in a long lease the lessors of this accommodation would grant only a lease for thirty-five years. Given the condition of the accommodation which staff of the Revenue Commissioners were then occupying, the fact that the Office of Public Works was in breach of the Office Premises Act, the threat of industrial action by a staff association and the fact that the proposed new office had not yet reached the sketch plan stage, the only real option at the time was to lease the accommodation on the only terms available. Further accommodation in the same building was subsequently leased on the same terms to provide for an expansion in Cork of the National Manpower Service and the Industrial Inspectorate Division of the Department of Labour. These arrangements were approved by the Department of Finance.

The Accounting Officer pointed out that in taking these leases the Office of Public Works was operating in a sellers' market and that, given the state of the property market at the time, there was every expectation that they would be able to dispose of their interest in the leased accommodation when the new office building was completed and he was therefore satisfied that they had acted properly.

The Accounting Officer also informed me that the new offices are now fully occupied.

In regard to the accommodation at South Mall vacated by staff now occupying the new offices he stated that negotiations were opened in September 1984 with the lessors with a view to their accepting a surrender of the leases but this approach had failed and, due to the depressed state of the property market generally, they had also failed to dispose of their interest by public advertisement. Consequently, their intention now was to transfer to this accommodation staff presently occupying other accommodation in Cork on which the leases had already expired or were due to expire shortly.

In regard to the remaining accommodation vacated in the move to the new offices the Accounting Officer stated that some of this was surrendered to the landlords, some was placed on the market and some was allocated to other departments requiring additional accommodation in Cork.

Subhead K.—Appropriations in Aid

23. In 1974 a site at Clonskeagh, Dublin was purchased by the Commissioners of Public Works from the Institute of Public Administration for a sum of £100,000, and in 1979 it was agreed to assign portion of the site to the Institute on which it was allowed to erect a temporary building. The arrangement was approved by the Department of Finance subject to payment by the Institute of the full economic rent which the Commissioners' Valuer stated to be £6,000 per annum. A draft licence was drawn up by the Commissioners but, apparently, was not formally completed and no rent has been paid by the Institute; at 31 December 1985 the total rent outstanding amounted to £40,500. I inquired regarding the steps being taken to complete the licence and to collect the rent due.

The Accounting Officer informed me that before the Commissioners acquired the site in 1974 the Institute had commenced negotiations with the Eastern Health Board with a view to obtaining from the Board a small plot of ground that would give access to the rear of the site because it was considered that such access would greatly enhance the suitability of the site for development. These negotiations had not been completed when the Commissioners acquired the site and subsequently they lapsed. The matter was reopened by the Commissioners in 1978 and agreement in principle was reached with the Health Board in 1979 but the purchase was not, however, completed until 1984 due mainly to difficulty experienced by the Health Board in satisfying the Chief State Solicitor regarding title; as a result the draft licence to assign the area to the Institute, which had meantime been drawn up, could not be completed. The Accounting Officer also stated that notwithstanding the absence of the licence the Commissioners sent demands for rent to the Institute between 1981 and 1986 but no rent had been received. In 1981 the Institute had stated that

following its representations in 1979 it had come to an understanding with the Department of Finance that the rent would be set aside but in May 1986 the Department of Finance told the Commissioners that it had no record of any such understanding and the rent was again demanded from the Institute. However, in June 1986, following further representations by the Institute, the Department of Finance agreed to reconsider the question of the rent. The Accounting Officer's conclusion, therefore, was that while the Commissioners, having completed the purchase of the plot from the Eastern Health Board in 1984, were in a position to complete the licence to the Institute they must now await the outcome of the rent appeal to the Department of Finance and when this was decided they would expedite the completion of the licence.

Vote 16.—Stationery Office

Subhead E.—Paper and Publications

24. Stocks of paper are held by the Stationery Office for issue as required to contractors for printing and binding. Stock records are maintained of paper purchased, paper issued to contractors and balances on hand. A physical stocktaking of paper is carried out annually and stocks in hands at 31 December, 1985 were valued at £1,272,411.

I have been informed, however, that the physical stocktaking carried out at 31 December 1985, disclosed large deficiencies in the stocks of certain types of paper which could not be reconciled and that the Gardaí had been asked to investigate the deficiencies which I understand are of the order of £100,000.

Vote 26.—Courts

Circuit Court Office

25. Outside the cities and counties of Dublin and Cork, Sheriff duties involving the execution of court orders, etc. are the responsibility of County Registrars acting as Under-Sheriffs.

It was noted that irregularities totalling £4,711, perpetrated between February and September 1985, by an officer operating the Under-Sheriff's account at a Circuit Court Office came to light fortuitously rather than as a result of the operation of the system of internal control. As the amount falls to be made good from voted moneys I inquired why the system of internal control failed to uncover the irregularities, whether the system had been reviewed and, if so, the outcome of such review.

The Accounting Officer has informed me that the failure to uncover the irregularities earlier was due to the reduced level of supervision in the Under-Sheriff's Office as a result of the post of Chief Clerk remaining vacant since June 1982 because of the embargo on the filling of certain vacancies. The officer found

responsible for the irregularities was one of three Clerical Officers, each with separate financial responsibilities, whose supervision would normally have been primarily the responsibility of the Chief Clerk. It was not possible for the County Registrar himself, in the absence of a Chief Clerk, to provide an adequate level of supervision over a long period as he was already fully engaged in carrying out his normal court and other statutory duties.

The Accounting Officer stated that sanction to fill the post of Chief Clerk was given recently but that in the meantime the County Registrar exercised supervision at the expense of other work appropriate to his function.

Vote 29.—Environment

Motor Vehicle Duties

26. A test examination of revenue from motor vehicle duties, etc., was carried out with satisfactory results. The proceeds for 1985 and 1984 were:

	1985 £	1984 £
Motor tax and Driving licence fees, etc. 	116,408,266	104,315,135
State-owned vehicles 	736,540	676,874
Fines collected by the Department of Justice 	4,583,023	5,186,877
Public Service Vehicle Fees	125,442	115,966
	<hr/> £121,853,271	<hr/> £110,294,852

£122,067,847 was paid into the Exchequer during the year leaving a balance of £806,374 compared with £1,020,950 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 32.—Post-Primary Education

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

27. It was noted that, in his report on the accounts of Co. Kilkenny VEC for the years 1980 and 1981, the latest accounts reported on, the Local Government Auditor had drawn attention to shortcomings in budgetary and financial control procedures, the

appointment of teachers in excess of the numbers authorised by the Department and the unsatisfactory standard of accounting and internal control procedures relating to works of a capital nature. It was also noted, from an examination of departmental files, that, in order to finance its excess expenditure in each quarter in the period January 1980 to December 1985, the VEC was authorised by the Department to negotiate bank overdraft facilities ranging from £75,000 to £625,000. I have sought the observations of the Accounting Officer.

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

28. It was noted that in 1983 the Department decided not to proceed with the building of a proposed second level school at Kilnamanagh, County Dublin for which a 12 acre site had been purchased in 1979 at a cost of £210,000 and for which design fees and expenses had been paid to consultants engaged for the project.

I asked the Accounting Officer why the project was not proceeded with and whether there were any proposals for the utilisation or disposal of the site. I also inquired as to the total amount of the design fees and expenses paid in this case and whether the Department had purchased any other sites for school buildings which have not been proceeded with.

The Accounting Officer informed me that architectural planning of the proposed school commenced in January 1979 and that the project was reviewed on a regular basis during the planning process. Such a review in 1983 revealed that there was a fall in demand for places in post-primary schools which were reasonably convenient to Kilnamanagh and that these schools would, therefore, be able to accommodate pupils from that area. As the considerable capital expenditure involved in the building of a new school would not have been justified in such circumstances it was decided to defer the project and to keep it under annual review. He stated that when an examination of post-primary school accommodation in the greater Tallaght area, which is being undertaken, is completed the Department will decide on the Kilnamanagh project and the site will be utilised for other educational purposes or disposed of if it is established that a post-primary school is not required in that area.

He told me that the total amount of design fees and expenses paid was £38,639 which represented a reduction negotiated by the Department from the full design costs of £78,250 because of the use of the Kilnamanagh design on another project for which the same design team was commissioned. He also told me that school building plans had not been proceeded with on two other sites at Kingswood Heights, Tallaght and at Huntstown, Blanchardstown, County Dublin.

Subhead L.—Appropriations in Aid

29. Fees payable by students sitting the examinations of the Department of Education are collected from the students by their schools, paid over to the Department and brought to account as Appropriations in Aid of the Vote.

In the course of audit it was noted that in April 1986 some schools had not paid over fees relating to the examinations held during 1984/85. I have asked the Accounting Officer for information regarding the total amount outstanding in respect of the 1984/85 examinations and whether any amounts are outstanding in respect of examinations held in earlier years. I have also asked what steps have been taken to collect outstanding fees and whether the total amount of fees collected each year is reconciled with the number of students sitting the examinations.

30. I referred in paragraph 37 of my 1981 Report to the loss to the Department of Education of European Social Fund Aid in respect of courses of training provided by VECs because the estimates submitted to the EEC and used by it to determine the maximum amount of aid payable proved to be considerably less than the actual expenditure incurred. In the course of a recent audit it was noted that, because the estimates submitted to the EEC in respect of CERT craft and management courses provided by VECs in the years 1979/80 to 1982/83 inclusive, were less than the actual costs of the courses, the Department suffered a loss of European Social Fund aid of some £382,500.

It was also noted that there was a considerable variation (ranging from £331 to £1,522 in 1979/80; £627 to £1,791 in 1980/81; £620 to £2,751 in 1981/82 and £1,086 to £2,531 in 1982/83) in the per capita costs of the courses provided by the seven VECs involved.

I have asked the Accounting Officer why the estimated costs on which claims were based were consistently less than the actual costs with the consequent loss of aid and why there should be such a wide variation in the VECs' per capita costs of the courses. I also asked whether the loss of aid had been reported to the Department of Finance and sanction for write-off sought.

Vote 33.—Special Schools

Subhead D.—Building and Equipment Grants

31. A training school for boys in detention, Scoil Ard Mhuire, owned and equipped by the Department of Education, and which formed part of Oberstown Youth Centre, Co. Dublin, was closed with effect from 1 September 1985 following a review of existing residential provision for boys in open settings.

In the course of a local audit at the Centre in February 1986 it was noted that a large number of items of equipment, furniture,

fixtures and fittings were still in the school and that the physical condition of both the building and its contents had deteriorated and had been subjected to vandalism.

I have asked the Accounting Officer for information as to the value of equipment, furniture, fixtures and fittings in Scoil Ard Mhuire and what steps have been taken to protect the building and its contents.

Vote 35.—Fisheries

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

32. The provision under this subhead is intended to meet the deficit on the Fishery Harbour Centres Fund which shows the operational costs of the major fishery harbour centres. The accounts of the fund are audited by me. Charges for the use of harbour facilities and rents for onshore properties vested in the Minister for Tourism, Fisheries and Forestry accrue to the fund as income. In the course of audit it was noted that a number of properties at Killybegs and Castletownbere which are available for letting had been occupied for a number of years but the lease agreements had not been completed nor had rents been collected except in one case where it had been paid up to September 1983 only. I asked the Accounting Officer why the agreements had not been completed and what steps were being taken to do so and to collect the rents due. I also inquired as to the total amount of rent outstanding at 31 December 1985.

The Accounting Officer has informed me that the leases had not been completed due to unavoidable delay in vesting the properties in the Minister for Tourism, Fisheries and Forestry because most of them include areas of foreshore.

He stated that available Ordnance Survey maps for the area are not accurate in relation to high water marks which are most important in connection with the leasing of reclaimed land and that, in addition, there were long delays in some cases in obtaining the State Valuer's report. He also stated that the total amount of rent due to 31 December 1985 was £86,508 and he assured me that the Chief State Solicitor, the State Valuer and the Ordnance Survey Office as appropriate in the various cases had been asked to expedite conclusion of outstanding matters.

The Accounting Officer explained that lessees had been permitted to enter on sites before execution of the leases because it was felt that the anticipated delays could have led to the proposed commercial projects being held up indefinitely, and in some cases abandoned, with resultant loss to the economy through extra jobs not materialising. In such cases written agreement was obtained that the rental as assessed by the State Valuer would be accepted and would be payable from the date of entry on the site. He stated that the leases when executed will provide for the payment of arrears.

Vote 36.—Forestry

Chipboard Products Ltd. (in receivership and in liquidation)

33. I referred in paragraph 39 of my Report for 1981 to the participation by the State in the formation of Chipboard Products Ltd. and also to the provision to the company by the State of £534,000 by way of share capital, £466,000 by way of loan, up to £1,012,000 by way of repayable grants over a three year period and a guarantee by the Minister for Finance under the State Guarantees Act, 1954 in respect of bank borrowings of £400,000.

Further borrowings of £700,000 were guaranteed in November 1983.

A receiver was appointed to the company, also in November 1983, and in February 1984 a payment of £1,157,054 including interest of £57,054 was made from the Central Fund on foot of the State's guarantee of the company's bank borrowings of £1.1m. A liquidator was appointed to the company in July 1984.

Under Section 6(3) of the State Guarantees Act, 1954 the amount issued from the Central Fund to meet the liability of the Minister for Finance under the terms of his guarantee of the company's borrowings remains a debt due by the company to the Minister and if not recovered within 12 months must be voted by the Oireachtas as a repayment to the Central Fund. I sought information regarding the recovery of this amount.

I also sought information regarding the recovery of £981,774 due to the Minister for Tourism, Fisheries and Forestry at 31 December 1985 in respect of the loan made to the company and interest thereon, in respect of the repayable grants and in respect of timber supplied from State forests.

In regard to the recovery of the amount issued from the Central Fund the Accounting Officer has informed me that such recovery is the responsibility of the Minister for Finance, who in February 1984 had informed the bank that he had decided to rely on his rights of subrogation under common law to the rights possessed by the bank in respect of the debt to which the State guarantee relates. Accordingly, the Minister and the bank had already agreed that the moneys recovered on the Minister's behalf by the bank's receiver would be remitted at the appropriate time to the Exchequer.

In regard to the amount of £981,774 due to the Minister for Tourism, Fisheries and Forestry, the Accounting Officer informed me that the distribution of funds had been delayed pending the outcome of a Supreme Court decision on the matter of fixed charges on a company's book debts which had relevance to the receiver of Chipboard Products Ltd. He stated that the Supreme Court judgement had been delivered in November 1985 and that the receiver was currently awaiting a response from Counsel on the correct distribution of funds. The receiver was also pursuing questions relating to outstanding accounts and pension claims and, pending resolution of these matters, it would not be possible for him to furnish to the Department a definitive reply as to the distribution of available funds.

Vote 38.—Agriculture

Subhead C.2.—Bovine Tuberculosis Eradication

Subhead C.3.—Brucellosis Eradication

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

	1985	Total to 31 December, 1985
	£	£
Compensation for Reactors	7,419,184	112,902,654
Fees to Veterinary Surgeons	10,423,033	81,966,318
Other (Travelling and Subsistence, Vaccines, etc.)	4,439,697	31,056,774
	£22,281,914	£225,925,746

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

	1985	Total to 31 December 1985
	£	£
Compensation for Reactors	2,004,980	68,474,514
Fees to Veterinary Surgeons	1,458,268	19,543,946
Other (Travelling and Subsistence, Vaccines, etc.)	1,537,758	18,750,978
	£5,001,006	£106,769,438

Further expenditure totalling £7,493,625 to 31 December 1985 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 1985 was, therefore, £340 million. Receipts by the Department of Agriculture up to 31

December 1985 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	33,759,458
EEC contribution to cost of Schemes	12,216,463
	£97,808,905

The net cost to 31 December 1985 was, therefore, £242 million.

*Up 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.

35. Every animal tested under the BTE or Brucellosis Eradication Schemes must be identified by a numbered ear tag inserted by the departmental officer or veterinary surgeon carrying out a test. The tags are provided by the Department of Agriculture and in November 1984, following field trials undertaken by the Department's veterinary service, a contract for the supply of one million ear tags for use in the disease eradication schemes from January 1985 was awarded to an Irish company established in 1984 to manufacture ear tags. At the same time another contract for the supply of a further one million tags was awarded to the company which had been generally satisfactory in supplying ear tags since 1981.

In the course of BTE testing in the summer of 1985 the Irish made tag was found to be unsatisfactory; it appears that the proportion of these tags lost from animals' ears was 30 per cent to 40 per cent while the normal level of loss would be in the region of 5 per cent. In September 1985, following doubts about the financial viability of the Irish company, production of these tags was suspended. When production ceased a stock of 200,000 tags then on the company's premises was acquired by the Department bringing the total number supplied under the contract to some 800,000. As these tags continued to prove unsatisfactory it was decided in November 1985 to withdraw them from use. 586,000 tags costing £102,000 have been paid for while a dispute has arisen regarding payment of £35,000 for the remainder.

The Accounting Officer has informed me that field trials of sample tags from three firms undertaken before the contract was placed showed the Irish made tag to be the most satisfactory as regards legibility, security, weight and balance compared with both the tag then in use and the other tags tested and it was, therefore, introduced on a trial basis in three counties with the intention of extending its use over the entire country in due course. The

Department had carefully examined the deficiencies which led to the subsequent withdrawal of this tag and was satisfied that more extensive field trials would not necessarily have uncovered the defects which had subsequently been established as being due to imperfect manufacturing techniques at the factory coupled with a weakness in the tagging implements used. He also stated that advantage was seen in having available an Irish manufactured product which would have a central place in the disease eradication schemes in the years ahead. The one million tags contracted for represented little more than the expected usage in the three counties concerned over one round of testing and, following the limited level of testing in 1984, it was anticipated that usage of tags in the intensive 1985 round would be exceptionally high and would place considerable strain on the existing supplier's ability to supply the Department's full requirements.

As to why, in the light of the difficulties being encountered in using these tags, it was decided to accept the company's stock of 200,000, the Accounting Officer told me that, when the Department learned in September 1985 that production of tags had been suspended, it appeared that difficulties would arise in getting alternative supplies, with the consequent risk of failing to provide for an essential element in the eradication schemes. In these circumstances it was decided that the acquisition of the stock of 200,000 would provide time to enable requirements to be assessed and inquiries initiated with other potential suppliers. While, at that stage some dissatisfaction had been expressed about the tags, it had not been established that the deficiencies were such as to require their withdrawal and the indications were that the deficiencies could be rectified.

In the event, alternative supplies of tags were secured from the main supplier and the Accounting Officer has told me that the cost of retagging animals because of the loss of eartags would not be significant; the indications were that the level of actual losses were considerably lower than the 30/40 per cent initially quoted by the Department and, moreover, many of the herds concerned were tested twice during the course of the round and practitioners would in most circumstances have replaced missing tags during normal visits to farms to carry out second-round testing.

The Accounting Officer also told me that since January 1986 the Department had been in consultation with the Chief State Solicitor about its right to refuse payment for some tags and the legal remedies available to it against the company which supplied the faulty tags. However, the prospects of a successful action were doubtful as it was understood that the company had lost a considerable amount on the venture and that its assets had a very limited value. More recently the owner of the factory premises leased by the manufacturer had instituted proceedings against the Department to recover amounts allegedly owing to him on the basis of a lien which he claimed to have on a portion of the stock of 200,000 tags acquired by the Department.

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

36. Reference was made in paragraph 41 of my previous Report to a Calved Heifer Grant Scheme introduced in 1982 to encourage expansion of the cattle breeding herd. The total paid from the Vote in respect of the scheme up to 31 December 1985 was £22.8 million representing grants for more than 325,000 animals.

In the course of audit of payments made in 1985 in respect of additional calved heifers retained by herdowners in 1984 it was noted that grants were paid in respect of animals described as heifers although they had already been grant aided or declared as cows under this scheme in 1983 or under a number of EEC incentive schemes prior to that date. It was also noted that grants were paid for some animals for which grants had already been paid in previous years and that the calculation of the basic herd number which determines the number of animals qualifying for grants was incorrect in a number of cases.

Moreover, while the control procedures provide that when verifying claims for grants, inspecting officers should perforate the identity cards of all eligible animals in the herd being inspected in order to ensure that they cannot be presented by more than one applicant, a review of identity cards indicated that this control procedure was not being carried out in some instances.

I sought the observations of the Accounting Officer as to why the checking procedures and field inspections did not detect the discrepancies in grant applications and whether checking and inspection procedures for the scheme were considered adequate. I also asked what steps were being taken to recover any overpayments which may have been made.

The Accounting Officer explained that without excessive and unreasonable extra costs the checking procedures and field inspections could not have been expanded in scope to prevent all discrepancies discovered on audit and that the discrepancies noted involved an element of human error which was unavoidable even under the most rigid control systems.

He stated that he considered that, given the growth in and scale of the schemes, the need for economy in administration, time constraints and pressure on staff resources, control procedures for all premium and headage schemes were adequate and were more comprehensive than procedures operated in other countries for similar schemes. Moreover, the temporary nature of the Calved Heifer Scheme precluded the refinement of the control systems and the introduction of more elaborate measures.

The Accounting Officer accepted, however, that for the premium and headage schemes some random cross-checks of current claims with earlier applications and test reports should be carried out in future but the extent to which this would be done must be determined on a cost benefit basis. He assured me that all cases where discrepancies had been noted on audit were being followed

up and that it was the intention that any overpayments would be recovered by seeking refunds or offsetting them against future grant payments.

37. The conditions of the scheme provide, inter alia, that animals for which grants are being claimed be in the applicant's ownership on 15 June of the year in which the claim is made, that the applicant be registered under the BTE Scheme and that not more than 40 animals may qualify for grant in any one herd. A limited test examination of grant applications carried out by my officers brought to light an instance in which a number of animals listed in the application of a herdowner having more than 40 animals were simultaneously listed as part of the herd of another applicant, suggesting the possibility that an interchange of animals may have taken place in order to obtain grants in excess of the maximum limit of 40. Moreover, the second applicant was not registered under the BTE Scheme at the date of his grant application.

The Accounting Officer informed me that the duplicate claims arose because one of the applicants was a newcomer to farming in June 1984 and had purchased heifers from the other applicant early in that month, subject to the animals being tested. He had taken delivery of 10 of these sometime around 22 June 1984, which was immediately after the disease test had been carried out on the seller's herd, and had applied for Calved Heifer grants at the same time. The herdowner selling the animals had, on the other hand, shown some of these heifers on the application submitted by him on the day following the test because he did not know how many the new herdowner would take from him eventually.

The Accounting Officer stated that it was a matter for value judgement as to whether this was a case where the ownership of the heifers concerned was genuinely indeterminate as between the two herdowners on the reference date of 15 June 1984 because of having been bought from one on condition that they tested satisfactorily, but had not yet been delivered to the other, or whether there was a conspiracy between the two herdowners to obtain more than the maximum 40 grants allowed under the Scheme. However, the Department's local officer who investigated the case in 1984 was well experienced and in his judgement it was a genuine case of a newcomer to farming setting up a new herd rather than a conspiracy to circumvent the 40 grants maximum.

The Accounting Officer also stated that, because of seasonal pressures and staff shortages in local offices, delays in completion of registration under the BTE Scheme are inevitable and, accordingly, the rule specifying that an applicant must be a registered herdowner is not enforced rigidly. In this case the applicant had asked on 21 June 1984 to be allocated a herdnumber but his registration was not completed by the District Veterinary Office until 7 January 1985.

*Subhead F.2.—Payment under Exchange Rate Guarantee on loans
for Agricultural Purposes*

38. The exchange risk guarantee scheme on loans for agricultural purposes was initiated in July 1980 when the Agricultural Credit Corporation (ACC) was authorised to borrow £50 million in currencies of the European Monetary System (EMS) for on-lending to farmers and agri-businesses to finance a range of specified activities. The rate of interest charged by ACC to borrowers comprised the rate paid by it on the loans, a fixed rate to cover exchange risk and a fixed rate to cover its operating margin. The scheme was to operate up to 31 October 1985 and any exchange loss over and above the borrowers' fixed exchange risk contribution arising up to that date was to be met by the Exchequer. In late 1980 the scheme had been extended, subject to the same terms and conditions, to the associated banks which were, between them, authorised to raise a further total of £50 million in EMS currencies.

The borrowers' exchange risk contribution was to be held in special accounts in the ACC and the participating banks. These accounts were to be credited with interest, the rate in the case of the banks being the normal deposit interest rate while in the case of ACC the rate was to be agreed by the Department of Finance. The balances in these accounts were to be used towards meeting the exchange losses incurred by ACC and the banks with any additional amounts required being provided from the Vote.

It was noted that, while the balance in the ACC account was £315,000 in December 1980, and had reached £1.1 million by June 1982 and £1.8 million by December 1984, interest was credited to the account by ACC only at the rate applicable to deposits in the £5,000 — £15,000 range. As it appears that considerably higher rates of interest are payable by ACC on deposits in excess of £15,000 I sought the observations of the Accounting Officer. He has told me that the details of this scheme, as arranged between the Department of Finance and ACC, provided that funds in the special account should bear interest at a rate to be agreed with the Department of Finance and that it was understood from that Department that, in response to a request from the ACC, it had been agreed that the same rate of interest as that allowed on deposits in the £5,000 — £15,000 range might apply to the special deposit account.

In the light of this reply I have sought the observations of the Department of Finance as to the circumstances which led to the agreement to accept this rate of interest and I have asked what extra cost to the Vote for Agriculture was incurred as a result.

39. It was noted that over the period of the scheme the total amount charged to the Vote in respect of exchange losses incurred by ACC over and above the borrowers exchange risk contribution was £8.6 million compared with £3.8 million for the banks. In reply to my inquiry as to why the exchange losses in respect of ACC

loans were higher than for the banks the Accounting Officer stated that the exchange risk contribution by borrowers was greater in the case of the banks (2%) than in the case of the ACC (1.375%). If it had been the same in both cases the difference between losses on ACC loans and those on bank loans would have been reduced to about £2.7 million. This remaining difference was due mainly to the fact that ACC borrowed its entire allocation of £50 million in foreign currencies in the early stages of the scheme and the loss applied to the full amount up to the date the scheme terminated. On the other hand, the associated banks, which were not included in the scheme until about six months after its commencement, did not reach the full £50 million in total at any time, even at peak borrowing levels for the individual banks.

Subhead L.1.—Legal Expenses

40. Section 24 of the Land Act, 1923 provides that the Land Commission may acquire lands compulsorily for the purpose of resale to persons or bodies as defined in the Land Acts — generally to relieve congestion. The Land Acts also provide that the owners of lands which are the subject of compulsory acquisition proceedings have a right of appeal to the Courts. In 1978 the Supreme Court ruled that if the Land Commission acquired compulsorily any lands for the purpose of resale and a resale to one or more of the permitted persons or bodies did not thereafter take place within a reasonable period the Land Commission would be liable to have the compulsory acquisition declared invalid by the Courts.

However, during 1981/1982 the Land Commission instituted proceedings for the compulsory acquisition of some 350 acres in Co. Leitrim where it then had some 3,600 acres of lands on hand which were being resold at the rate of about 300 acres per annum. The owners objected to the acquisition but their appeal to the Land Commission Appeal Tribunal was dismissed. They then appealed to the Supreme Court which, in December 1984, ruled that a special statutory provision would be needed to confer on the Land Commission power to build up a stockpile or reserve of compulsorily acquired land. In the opinion of the Court the Land Commission had failed to show that it had acted within its powers in acquiring these lands and the owners' appeal was allowed. Costs were awarded against the Land Commission and £52,649 in respect of these costs was charged to the Vote in 1985. The Accounting Officer informed me that the total costs incurred in this case amounted to £68,000.

He also informed me that, subsequent to the Government decision in August 1984 to abolish the Land Commission, the Commission sought to withdraw from all cases then under compulsory acquisition proceedings and, by June 1986, only three cases, involving some 100 acres, were still the subject of active proceedings because in these cases the owners were not willing to

allow withdrawal and legal advice was that the Land Commission must proceed with acquisition or face claims for damages.

The Accounting Officer stated that in June 1986 the Land Commission had on hand about 18,000 acres of agricultural land together with about 100,000 acres of bog which were being disposed of in the traditional way with every effort being made to effect disposal as quickly as possible. However, with the transfer of the bulk of the Land Commission Inspectorate to the Farm Classification Office, it was unlikely that all the lands would be disposed of before the Commission was abolished. Accordingly, in the proposed Bill for its abolition the Minister for Agriculture was being authorised to introduce alternative arrangements for disposing of any lands still on hand.

*Subhead L.4.—Deficiency of Income from Untenanted Land
Land Purchase Accounts and Land Bond Fund—Collection of
Annuities*

41. The Collection Branch of the Department of Agriculture collects land annuities and rents in respect of land acquired by the Land Commission for allotment.

When the land is acquired by the Land Commission through the issue of Land Bonds, the annuities paid by the persons to whom the land is allotted are paid into the Land Bond Fund to be used towards the cost of servicing and redeeming the Land Bonds. When land is acquired for cash, the annuities collected are brought to Account as Appropriations in Aid of the Vote. Rent received by the Land Commission for such land while allotment procedures are being completed is similarly treated. In all about 140,000 collection accounts are maintained, collection takes place twice yearly and enforcement procedures for the recovery of arrears are undertaken by County Registrars. Pending their recovery, any arrears of annuities proper to the Land Bond Fund must be made good from the Exchequer and arrears of rent are made good from the Vote.

Prior to the High Court ruling in 1982 that the provisions of the Valuation (Ireland) Act, 1852 relating to the valuation of land were unconstitutional, arrears of land annuities were recovered by deduction from the grants paid to local authorities for the relief of rates on agricultural land. This procedure was designed to ensure that the Exchequer would not be at a loss through failure to recover such arrears.

In the course of audit it was noted that arrears of annuities and rents had increased from £700,000 at 30 November 1981 to £2.2 million at 30 November 1985, due by 18,000 farmers of which £2 million represented the arrears in 800 cases. While 309 warrants representing arrears of £700,000 were issued to County Registrars in August 1984 for enforcement, only 81 warrants representing

£140,000 had been returned paid by November 1985 and virtually no warrants were issued to County Registrars in 1985.

I sought the observations of the Accounting Officer on the increase in arrears and on the adequacy of collection procedures in view of the significant increase. I also inquired as to the steps being taken to collect arrears and the effectiveness of the County Registrar system for enforcing collection and whether the possibility of collection of arrears by other means had been considered.

The Accounting Officer stated that the increase in the arrears was caused by high land prices and interest rates in the late 1970s and early 1980s with correspondingly high annuity repayments which many annuitants could not meet, the unfavourable economic situation in agriculture after 1980 compounded by the poor weather conditions in recent years, overborrowing by some annuitants adversely affecting ability to pay, expansion of production by some annuitants being restricted because of the milk superlevy and the issuing of warrants to County Registrars becoming less effective as a means of recovering arrears.

Regarding the steps being taken to collect arrears, the Accounting Officer informed me that a series of written reminders was followed, if necessary, by a visit from a Land Commission inspector. If a genuine reason existed for non payment, an arrangement to repay arrears over a period of a few years would be accepted; otherwise warrants were issued to County Registrars and if this proved unsuccessful repossession of the land was sought. There had been only seven cases of repossession in recent years because of the major difficulties involved in repossessing land without the agreement of the defaulter and the even greater difficulty of re-allocating it to other farmers subsequently.

The Accounting Officer stated that the issue of warrants to County Registrars had been the traditional way of dealing with chronic arrears cases and in previous decades 80 per cent or more of warrants issued were executed successfully. Following the most recent issue in August, 1984, only 28 per cent of warrants issued were successfully executed representing only 7 per cent of the arrears outstanding. The County Registrars had explained this low rate of return by claiming that they are understaffed due to the embargo on recruitment and overworked due to large increase in the number of Revenue Commissioners' and other warrants. Furthermore, County Registrars are reluctant to seize goods and defaulters no longer fear the consequences of refusing to pay on foot of warrants.

The Accounting Officer also stated that, while the County Registrars were no longer as effective in enforcing collection as in previous decades, the possibility of collecting arrears by other means had been investigated but none of them offered any prospect of greater success. It was accordingly intended to continue the existing procedures but to concentrate on the larger defaulters already identified and to seek to impose even greater pressure on them.

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

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

	£
Handling, freezing and storage, etc.	38,097,698
Transport	1,574,875
Deboning allowances	4,665,527
Financial charges	27,047,180
	£71,385,280

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.	25,625,338
Transport	368,503
Deboning allowances	6,387,949
Financial charges	29,990,095
	£62,371,885

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 1985 the total expenditure met by the Department exceeded the amount received from the EEC by £64,293,921. The corresponding figure at 31 December 1984 was £55,280,526.

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

43. In the member states of the EEC expenditure on the Common Agricultural Policy (CAP) 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 CAP that the authorities in the Member States are required to make good to the EEC amounts established as incorrectly paid by their intervention agencies, irrespective of whether they can in turn recover these amounts from the beneficiaries.

Under EEC regulations, export refunds payable under the CAP (i.e. subsidies on the export of agricultural produce to countries outside the community) may be paid by the Intervention Agency in advance of export, subject to customs formalities being completed and a security being provided to guarantee repayment of the amount received plus 15 per cent in the event of failure to comply with the terms of the EEC regulations. These regulations further

provide that if the necessary proof of import into a third country (i.e. outside the EEC) is not received within 12 months of customs clearance or if the goods do not leave the territory of the EEC within 60 days of customs clearance the security is to be forfeited.

In 1973 the Community Transit Committee of the EEC agreed that, where goods are transhipped through another EEC port, the date of shipment at the first port of loading could be certified for export refund purposes as the date of leaving the territory of the EEC.

In 1981 export refunds were paid in advance by the Intervention Agency to an Irish exporter of dairy products. Documentation proving import to a third country which was submitted by the exporter within the 12 months time limit showed that the goods had left Ireland within the sixty day limit and had been transhipped through Rotterdam where they had been stored for varying periods. They had been finally exported outside the community more than sixty days after customs clearance in Ireland. As the Intervention Agency considered that the exporter had complied with the terms of the EEC regulations the securities, apart from £68,000, were released. The EEC Commission, however, subsequently disagreed and indicated that the amount involved would have to be made good by the Department of Agriculture. As a result a sum of £2,281,956 has been charged to the subhead in 1985 but the matter has been appealed to the European Court of Justice whose verdict is awaited.

Subhead M.10.—Scheme for Cessation of Milk Production

44. Under EEC Regulations a quota system was introduced from 2 April 1984 under which a superlevy is payable to the EEC by milk producers on the quantities of milk delivered by them to creameries/dairies in excess of their quotas. The quota for each producer is fixed by reference to the quantity delivered by him in 1983. The regulations also provide that Member States may provide compensation to induce producers to discontinue milk production, thus allowing their individual milk production quotas to be added to a special national reserve quota from which allocations can be made to increase the quotas of producers whose deliveries in 1983 had been substantially reduced by animal disease or other exceptional factors.

Accordingly, a scheme to encourage cessation of milk production was introduced in 1984 to provide for payment of a premium to producers who had delivered milk in 1983 and who undertook to discontinue milk production for as long as the superlevy system would operate.

The premium is 70p per gallon of the quota freed and is payable in five instalments of 14p per gallon in the years 1985/1989. The first payments totalling £475,850 arose in 1985 and were charged to this subhead.

attendance records compiled from foremen's daily work reports and informs the civilian pay section of the Department of the total weekly hours of absence from work of each employee in order that appropriate deductions from pay may be made in respect of such absences.

It was noted that irregularities occurred in the period February 1979 to July 1984 in the recording and notification of absences in respect of 293 civilian employees attached to the No. 1 Maintenance Company of the Corps of Engineers at the Curragh Camp and that as a result, deductions from pay were not made in respect of approximately 31,500 man hours with consequent overpayments amounting to approximately £89,000.

I have sought information as to how these irregularities came to light and I have asked whether any action has been taken to ascertain if similar irregularities may have occurred at other locations. I have also inquired regarding the failure of the internal control procedures to detect these irregularities and the steps taken to recover the amounts overpaid and to prevent a recurrence.

Vote 46.—Social Welfare

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

52. Invalidity Pension is payable, instead of Disability Benefit, to insured persons who are permanently incapable of work and who satisfy the prescribed contribution conditions. Normally, before qualifying for Invalidity Pension, an insured person will have been in receipt of Disability Benefit for at least 12 months. Books of pension warrants are issued, usually twice yearly, to persons in receipt of Invalidity Pension. The departmental procedures governing the issue of pension renewal books provide that a comprehensive review of Invalidity Pension files be undertaken prior to the issue of the books in order to ensure that they are issued only to those persons entitled to receive them and that payment is being made at the appropriate rate.

A test examination of Invalidity Pension files carried out by my officers brought to light a number of cases in which books of warrants had been issued for the payment of pensions at higher rates than the claimants were entitled to and I inquired as to the circumstances in which this occurred, what steps had been taken to establish the full extent of the overpayments and what recovery action had been taken.

In his reply the Accounting Officer stated that the errors arose in a period of transition from a manual to a computerised system and that most were due to misfiling of stencils which were used to impress the claimants' names and addresses on the claimants' pension books, with the rate of payment in each case being determined by the location of the stencil in the filing system. The misfiling took place after the April 1985 renewal and resulted in books at incorrect rates being issued in the following October.

Other errors arose through cases not being listed for reduction because of the entry of incorrect data on the computer files or through being overlooked. He explained that, as a result of the progressive introduction of computerised book issue, staff responsible for issuing books had been reduced and this, together with the general high turnover of staff at clerical level, resulted in inexperienced staff having to be deployed to do some of the work. In addition, at both the April and October 1985 renewals there had been significant pressure due to delays in the renewal books becoming available from the printers. Furthermore, the phased changeover from manual to computerised system was also taking place at that time and staff were still relatively unfamiliar with it and its interaction with the existing manual system.

The Accounting Officer informed me that overpayments totalling £33,648 had been detected to date and were being recovered by deduction from the on-going weekly pensions. He also stated that further checks were continuing in order to determine whether there were any other overpayments under the manual system and that, in addition, a full check of all data on the computer system had been carried out to ensure that renewal books issued by the new system were correct in all cases.

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

Subhead I.—Unemployment Assistance

53. The weekly rate of payment to persons in receipt of Unemployment Benefit (UB) or Unemployment Assistance (UA) includes an element in respect of any qualified child dependant under 18 years. Claims for UB and UA are processed at local employment exchanges and paid locally in cash.

As stated in paragraph 59 of my previous Report computerised records are maintained in the Department of all claims for the normal children's allowances payable under the Social Welfare Acts in respect of all qualified children in the State.

In January 1985 in the course of developing the Department's computerised general information systems a facility was provided at certain local employment exchanges which would enable staff processing claims for UB/UA to have access, through computer terminals located in the exchanges, to the data maintained on the central record of children's allowance claims in order to verify the information regarding dependent children given by claimants for UB/UA.

In the course of an examination carried out by my officers in November 1985 at one Dublin employment exchange it was noted that the facility to carry out such cross-checks was not being used to verify any UB or UA claims. I asked the Accounting Officer why this was so and whether it was being used at the other exchanges where it had been provided.

The Accounting Officer explained that when the Department developed a general information system in 1984 this provided, on a limited basis, a facility for interrogation of some of its existing systems and, while an instruction manual on the use of the general information system produced in November 1985 had been issued to all exchanges with computer terminals, for technical reasons, extensive use of this system by employment exchange staff was not practicable before May 1986.

Because of the technical difficulties it had been intended that the computer terminals in the exchanges would be used only by information staff dealing with enquiries relating to the Disability, Maternity and Children's Allowance Schemes and would normally have been needed on a full time basis for this purpose so that, while some access by staff processing UB/UA claims was feasible, such access could only have been on a very limited basis.

Written instructions issued to exchange staff in May 1986 in regard to establishing the identity of UB and UA claimants included an instruction to verify claims in respect of child dependants by interrogating the Children's Allowance computer file where there was any doubt about their validity and where computer terminals were available. However, because of pressure on staff in exchanges there was no prospect of imposing the extra work involved in using the computerised facilities at the exchanges to carry out such verification in all cases.

The Accounting Officer stated that the Department had made substantial progress in the expansion of its computer-based systems in recent years. Whereas in December 1983 some 100,000 claims were being processed by computer, more than 1,000,000 claims were now being handled and this ten-fold expansion had been achieved against a background of insufficient resources, staff embargos and union difficulties.

The Accounting Officer also stated that the Department considered that the only effective approach to verifying details supplied by claimants was to develop a system which would provide automatic computerised cross-checking of such details. He stated that work was already in hand on development of a prototype system which would provide an automatic cross-check of data supplied by claimants against data held on other computer files and this system would be a more efficient and cost effective method of cross-checking than having staff at exchanges key in details in each case.

While the major initial thrust of the Department's computerisation policy had been to increase the spread of systems and the number of claimants serviced by them, it was recognised that substantial work remained to be done on the integration of systems and this was increasingly being achieved as resources permitted.

54. I referred in paragraph 63 of the 1982 Report to serious irregularities involving cash defalcations which had come to light at three employment exchanges in 1982 and 1983. The defalcations

took place on a regular basis and in two cases involved the creation of fictitious UB or UA claims by employment exchange staff and in the other case the falsification of weekly payment lists sent from the exchanges to the Department. The Accounting Officer informed me at that time that the question of material irregularities had been specially reviewed and that managers of employment exchanges had been reminded of the importance of anti-fraud measures and had been directed to carry out certain procedures including weekly random checks of UB and UA claims.

Further serious internal irregularities involving three officers of the Department came to light in April 1986 at two employment exchanges. These irregularities also involved the creation of fictitious claims and the falsification of payment lists and were perpetrated by two of the officers over a period of three years; in the other case the period over which the irregularities took place has not yet been established.

I sought information regarding the circumstances in which the irregularities were perpetrated and remained undetected for such a lengthy period. I also requested information as to the total amounts misappropriated in each of the cases, the steps taken to recover these amounts and the further measures proposed in order to prevent internal irregularities and to detect any that do occur.

In his reply the Accounting Officer stated that the fictitious documentation supporting the irregularities was generally carefully constructed. Investigations which were continuing had put the total amount of the defalcations in one case at £33,095 and in another case, while a definitive amount had not been established, £11,000 to £12,000 was thought to be involved. In the third case it was not yet possible to estimate the amount and the evidence in this case was as yet circumstantial. Two of the officers had since resigned and outstanding salary and superannuation contributions of £542 and £800, respectively, had been withheld against the amounts misappropriated.

He informed me that because of concern at the irregularities and the length of time they remained undetected a review of the control procedures had been undertaken and a number of steps taken to help prevent further irregularities and to ensure that if fraud were attempted it would be detected at an early stage. He outlined the changes in control procedures which had been implemented and he assured me that managers of Local Offices had again been reminded of their responsibilities in the area of prevention and detection of internal fraud. He said, however, that the Local Office system was still under extreme pressure as staff increases had not matched the increases in the Live Register in recent years but that since the detection of the recent cases the number of staff responsible for carrying out inspections at Local Offices had been increased.

I understand that, since the Accounting Officer's reply, departmental investigations have brought to light further irregularities involving two more officers employed at one of these exchanges.

Subhead O.—Anti-Poverty Programme

55. The charge to the subhead includes £104,000 in respect of eight grants paid on 30 December 1985 to organisers of community based projects to combat poverty. The grants were to be used for the purpose of employing research or development workers, the purchase and maintenance of equipment and the adaptation of local premises, etc.

However, as it appeared that the grant payments were in respect of projects which were not due to commence until 1986 and, therefore, did not represent a proper charge to the Vote in the year under review I sought the observations of the Accounting Officer.

He explained that an interim board of the Combat Poverty Organisation had been appointed by the Minister for Social Welfare to advise on poverty matters pending enactment of legislation for the establishment of a permanent Combat Poverty Agency. The Board made a submission to the Minister in respect of projects which had not been selected for assistance under the EEC Poverty Programme. A great deal of preparatory work had been done on these projects and the organisers had been awaiting a decision on funding by the Department since February 1985. The projects in respect of which the £104,000 was paid were considered by the Board to be worthwhile and deserving of support and the Board considered that if they were left without resources there was a danger that some of them would not survive.

The Accounting Officer also stated that the Minister for Finance had sanctioned the projects on 30 December 1985 and that it was considered important that the payments should be made out of the 1985 grant.

Social Insurance

56. I have been informed that during 1985, 5 employers were prosecuted for failure to comply with the provisions of the Social Welfare Acts and convictions were secured in 4 cases. 30 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 65 cases and that decrees in favour of the Minister for Social Welfare were obtained in all cases, the total amount of decrees being £37,797. A further 28 cases were disposed of when arrears totalling £15,363 were paid on issue of civil bills.

Overpayments of Social Insurance and Social Assistance

57. 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 1985	7,337,493	
Overpayments recorded for recovery in 1985 ...	2,525,374	
	<hr/>	9,862,867
<i>Less</i>	£	
Sums recovered in cash	161,834	
Sums withheld from current entitlements	485,490	647,324
	<hr/>	
Overpayments not disposed of at 31 December 1985		£9,215,543

118 individuals were prosecuted for irregularly obtaining or attempting to obtain benefits and convictions were obtained in 110 cases. Of the £2,525,374 recorded for recovery in 1985 the Department attributed £1,273,470 to fraud or attempted fraud by claimants.

Social Assistance

	£	
Overpayments not disposed of at 1 January 1985	3,628,745	
Overpayments recorded for recovery in 1985...	3,175,078	
	<hr/>	6,803,823
<i>Less</i>	£	
Sums recovered in cash	448,683	
Sums withheld from current entitlements	521,962	
Amounts written off as irrecoverable	282,430	
Amounts charged to losses (Subhead S)	66,276	1,319,351
	<hr/>	
Overpayments not disposed of at 31 December 1985		£5,484,472

57 individuals were prosecuted for irregularly obtaining or attempting to obtain assistance. Convictions were secured in all cases. Of the £3,175,078 recorded for recovery in 1985 the Department attributed £2,800,462 to fraud or suspected fraud by claimants.

Vote 47.—Health

Subhead O.—Appropriations in Aid

58. I referred in paragraph 21 of my previous Report to the arrears of Health Contributions, Youth Employment Levy and Income Levy totalling £20 million which Health Boards had failed to collect from farmers up to 6 April, 1984; with effect from that

date the Collector General of Revenue became responsible for collecting these charges. Of the arrears outstanding, £10 million, approximately, represented Health Contributions and in May, 1985, the Minister for Finance agreed that the Health Boards could retain and use to fund their services any amounts collected by them in 1985 in respect of these arrears. This arrangement, which was later extended to cover all arrears collected by the Health Boards, was conditional on the Boards' collecting at the same time and to the greatest extent possible arrears of Youth Employment Levy and Income Levy and transmitting them to the Department of Labour and the Revenue Commissioners, respectively. Accordingly, the Health Contributions (Amendment) Regulations, 1985 and 1986 provide that Health Boards may retain, as supplementary revenue to meet health services costs, arrears of Health Contributions collected by them from the farming community. Arrears of Health Contributions totalling £1,416,282 were collected by the Health Boards in 1985 together with £1,394,796 arrears of Youth Employment Levy and £727,162 arrears of Income Levy leaving approximately £16.5 million still due by farmers under the three headings at 31 December 1985.

Arrears arising since 6 April 1984 and due to the Collector General are included in the amounts shown in Schedule 8 of paragraph 16.

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

3rd October, 1986.

PUBLIC SERVICES

APPROPRIATION ACCOUNTS, 1985

SUMMARY

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)
		£	£	£	£
1	PRESIDENT'S ESTABLISHMENT	240,000	—	240,000	219,167
2	HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY	12,033,000	16,000	12,017,000	12,002,292
3	DEPARTMENT OF THE TAOISEACH	5,098,000	49,000	5,049,000	5,082,609
4	CENTRAL STATISTICS OFFICE	6,964,000	262,000	6,702,000	6,532,171
5	AN CHOMHAIRLE EALAÍON	5,500,000	—	5,500,000	5,500,000
6	NATIONAL GALLERY	656,000	1,000	655,000	639,656
7	OFFICE OF THE MINISTER FOR FINANCE	22,158,000	135,000	22,023,000	21,755,104
8	COMPTROLLER AND AUDITOR GENERAL	1,256,000	105,000	1,151,000	1,221,299
9	OFFICE OF THE REVENUE COMMISSIONERS	94,443,000	12,033,000	82,410,000	93,740,228
10	PUBLIC WORKS AND BUILDINGS	115,608,000	12,729,000	102,879,000	115,575,141
11	STATE LABORATORY	1,619,000	30,000	1,589,000	1,493,912
12	SECRET SERVICE	170,000	—	170,000	44,603
13	OFFICE OF THE ATTORNEY GENERAL	4,053,000	40,000	4,013,000	3,984,261
14	OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS	1,270,000	11,000	1,259,000	1,119,110
15	MISCELLANEOUS EXPENSES	477,000	—	477,000	470,134
16	STATIONERY OFFICE	10,777,000	1,477,000	9,300,000	9,769,240
17	VALUATION AND ORDNANCE SURVEY	8,471,000	1,295,000	7,176,000	8,291,505
18	RATES ON GOVERNMENT PROPERTY	13,471,000	412,000	13,059,000	12,509,081
19	OFFICE OF THE MINISTER FOR THE PUBLIC SERVICE	8,400,000	1,000,000	7,400,000	8,112,524
20	CIVIL SERVICE COMMISSION	2,060,000	920,000	1,140,000	1,951,960
21	OFFICE OF THE OMBUDSMAN	655,000	—	655,000	589,292
22	SUPERANNUATION AND RETIRED ALLOWANCES	50,738,000	7,296,000	43,442,000	50,114,931
23	OFFICE OF THE MINISTER FOR JUSTICE	18,784,000	354,000	18,430,000	18,692,788
24	GARDA SÍOCHÁNA	240,112,000	6,294,000	233,818,000	239,524,215
25	PRISONS	52,065,000	590,000	51,475,000	52,064,686
26	COURTS	9,173,000	550,000	8,623,000	9,150,221
27	LAND REGISTRY AND REGISTRY OF DEEDS	5,806,000	—	5,806,000	5,795,781
28	CHARITABLE DONATIONS AND BEQUESTS	120,000	1,000	119,000	115,384
29	ENVIRONMENT	774,707,000	30,551,000	744,156,000	773,383,960
30	OFFICE OF THE MINISTER FOR EDUCATION	70,974,000	380,000	70,594,000	70,521,257
31	PRIMARY EDUCATION	378,368,000	16,783,000	361,585,000	377,099,430
32	POST-PRIMARY EDUCATION	453,617,000	53,141,000	400,476,000	443,140,770
33	SPECIAL SCHOOLS	3,998,000	60,000	3,938,000	3,440,342
34	HIGHER EDUCATION	101,826,000	1,000	101,825,000	101,135,277
35	FISHERIES	19,348,000	900,000	18,448,000	17,801,520
36	FORESTRY	51,692,000	15,146,000	36,546,000	51,593,742
37	ROINN NA GAELTACHTA	14,151,000	40,000	14,111,000	14,026,744
38	AGRICULTURE	393,917,000	141,611,000	252,306,000	353,668,934
39	LABOUR	170,594,000	7,179,000	163,415,000	147,956,590
40	INDUSTRY, TRADE, COMMERCE AND TOURISM	305,265,000	5,054,000	300,211,000	284,624,820
41	COMMUNICATIONS	198,608,000	67,118,000	131,490,000	194,856,928
42	DEFENCE	253,433,000	12,800,000	240,633,000	252,938,905
43	ARMY PENSIONS	36,983,000	1,011,000	35,972,000	36,909,664
44	FOREIGN AFFAIRS	22,572,000	360,000	22,212,000	22,565,765
45	INTERNATIONAL CO-OPERATION	22,957,000	—	22,957,000	22,870,889
46	SOCIAL WELFARE	1,409,612,000	36,463,000	1,373,149,000	1,396,097,586
47	HEALTH	1,182,703,000	98,500,000	1,084,203,000	1,182,263,930
48	ENERGY	12,941,000	2,664,000	10,277,000	11,173,677
49	INCREASES IN REMUNERATION AND PENSIONS	108,000,000	—	108,000,000	95,535,443
	TOTAL... .. £	6,678,443,000	535,362,000	6,143,081,000	6,539,667,468

†Land Registry and Registry of Deeds 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	
£	£	£	£	£	£	£	
—	219,167	20,833	—	20,833	—	—	1
15,944	11,986,348	30,708	(56)	30,652	—	—	2
55,937	5,026,672	15,391	6,937	22,328	15,000	15,859	3
282,270	6,249,901	431,829	20,270	452,099	—	—	4
—	5,500,000	—	—	—	—	—	5
50	639,606	16,344	(950)	15,394	—	—	6
145,274	21,609,830	402,896	10,274	413,170	—	—	7
115,183	1,106,116	34,701	10,183	44,884	—	—	8
12,792,304	80,947,924	702,772	759,304	1,462,076	—	118,487	9
14,196,305	101,378,836	32,859	1,467,305	1,500,164	—	—	10
22,781	1,471,131	125,088	(7,219)	117,869	—	—	11
—	44,603	125,397	—	125,397	—	—	12
47,309	3,936,952	68,739	7,309	76,048	—	—	13
7,882	1,111,228	150,890	(3,118)	147,772	—	—	14
—	470,134	6,866	—	6,866	—	—	15
1,536,214	8,233,026	1,007,760	59,214	1,066,974	—	—	16
1,225,342	7,066,163	179,495	(69,658)	109,837	—	—	17
377,207	12,131,874	961,919	(34,793)	927,126	—	—	18
1,211,186	6,901,338	287,476	211,186	498,662	—	—	19
813,498	1,138,462	108,040	(106,502)	1,538	—	—	20
—	589,292	65,708	—	65,708	—	—	21
8,443,016	41,671,915	623,069	1,147,016	1,770,085	—	—	22
365,087	18,327,701	91,212	11,087	102,299	35,000	50,139	23
7,326,012	232,198,203	587,785	1,032,012	1,619,797	—	—	24
633,623	51,431,063	314	43,623	43,937	—	—	25
633,070	8,517,151	22,779	83,070	105,849	25,000	36,301	26
—	5,795,781	10,219	—	10,219	†7,900,000	‡6,867,466	27
202	115,182	4,616	(798)	3,818	—	—	28
30,282,677	743,101,283	1,323,040	(268,323)	1,054,717	—	1,058	29
574,948	69,946,309	452,743	194,948	647,691	—	—	30
16,969,483	360,129,947	1,268,570	186,483	1,455,053	—	—	31
43,711,139	399,429,631	10,476,230	(9,429,861)	1,046,369	—	—	32
74,069	3,366,273	557,658	14,069	571,727	—	—	33
13	101,135,264	690,723	(987)	689,736	—	1,553,360	34
1,683,834	16,117,686	1,546,480	783,834	2,330,314	—	—	35
17,535,433	34,058,309	98,258	2,389,433	2,487,691	—	—	36
26,088	14,000,656	124,256	(13,912)	110,344	—	—	37
130,226,077	223,442,857	40,248,066	(11,384,923)	28,863,143	653,000	16,580,271	38
8,258,545	139,698,045	22,637,410	1,079,545	23,716,955	—	—	39
6,809,301	277,815,519	20,640,180	1,755,301	22,395,481	1,120,000	1,184,564	40
65,338,924	129,518,004	3,751,072	(1,779,076)	1,971,996	—	624,393	41
13,728,503	239,210,402	494,095	928,503	1,422,598	—	—	42
1,343,516	35,566,148	73,336	332,516	405,852	—	151,023	43
405,706	22,160,059	6,235	45,706	51,941	2,800,000	3,651,035	44
—	22,870,889	86,111	—	86,111	—	57,947	45
36,607,498	1,359,490,088	13,514,414	144,498	13,658,912	—	—	46
98,103,849	1,084,160,081	439,070	(396,151)	42,919	—	—	47
2,042,870	9,130,807	1,767,323	(621,130)	1,146,193	6,700,000	8,781,102	48
—	95,535,443	12,464,557	—	12,464,557	—	—	49
523,968,169	6,015,699,299	138,775,532	(11,393,831)		19,248,000	39,673,005	

TOTAL AMOUNT TO BE SURRENDERED £

127,381,701

ANALYSIS, UNDER VOTES, OF THE REPORT OF THE COMPTROLLER AND
AUDITOR GENERAL SHOWING THE ACCOUNTS TO WHICH SPECIFIC REFERENCE
IS MADE

Number and Title of Vote	Report	
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**APPROPRIATION ACCOUNTS—
PUBLIC SERVICES
1985**

PRESIDENT'S ESTABLISHMENT

Vote 1

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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 ...	128,000	135,582	—	7,582
B.—Travelling and Incidental Expenses	87,000	62,170	24,830	—
C.—Postal and Telecommunications Services	25,000	21,415	3,585	—
TOTAL	£ 240,000	219,167	28,415	7,582

Surplus to be surrendered £20,833

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Excess due to unforseen pay increases in 1985.
 B.—Saving arose because a State Visit scheduled for 1985 did not take place.
 C.—This year a postal franking machine was put into operation and as a result the actual cost of postal services proved to be less than the estimate provided by An Post.

EXTRA REMUNERATION

Seven Officers received extra remuneration.

MAURICE F. DOYLE,
Accounting Officer,

DEPARTMENT OF FINANCE,
 22nd April, 1986.

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, 1985, 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	2,843,000	2,840,873	2,127	—
B.1.—Payment in respect of secretarial assistance for Comhaltai who are not office-holders	1,299,000	1,296,804	2,196	—
B.2.—Travelling Expenses of Comhaltai	912,000	972,742	—	60,742
SEANAD ÉIREANN				
C.—Salaries of holders of certain Appointed Offices and Allowances of Seanadóirí	578,000	577,829	171	—
D.1.—Payment in respect of secretarial assistance for Seanadóirí who are not office-holders				
<i>Original</i> £118,000				
<i>Less Supplementary</i> 5,000				
	113,000	112,749	251	—
D.2.—Travelling Expenses of Seanadóirí	370,000	372,084	—	2,084
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas				
<i>Original</i> £2,191,000				
<i>Less Supplementary</i> 38,500				
	2,152,500	2,129,408	23,092	—
F.1.—Postal and Telecommunications Services	1,480,000	1,447,138	32,862	—
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas	105,000	120,284	—	15,284
F.3.—Office Machinery and other Office Supplies	200,000	253,209	—	53,209
F.4.—Expenses of Delegates to the Council of Europe	110,000	71,215	38,785	—
F.5.—Equipment for broadcasting Oireachtas Proceedings	100,000	94,854	5,146	—
G.—Cumann Parlaiminteach na hÉireann—Inter-Parliamentary Activities (Grant-in-Aid)	100,000	100,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Expenses of the Restaurant (Grant-in-Aid)				
<i>Original</i> £200,000				
<i>Supplementary</i> 135,000				
	335,000	335,000	—	—
I.—Allowances to or in respect of certain Former Members of the Houses of the Oireachtas				
<i>Original</i> £10,000				
<i>Less Supplementary</i> 1,000				
	9,000	8,714	286	—
J.—Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid) ...	869,000	869,000	—	—
K.—Pension Scheme for Secretarial Assistants				
<i>Original</i> £7,000				
<i>Less Supplementary</i> 3,500				
	3,500	3,522	—	22
L.—Services for Oireachtas Committees	200,000	143,397	56,603	—
EUROPEAN ASSEMBLY				
M.—Allowances to the Irish Representatives in the Assembly of the European Communities ...	254,000	253,470	530	—
GROSS TOTAL				
<i>Original</i> £11,946,000				
<i>Supplementary</i> 87,000				
£	12,033,000	12,002,292	162,049	131,341
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £30,708	
N.—Appropriations in Aid				
<i>Original</i> £15,000				
<i>Supplementary</i> 1,000				
	16,000	15,944	Deficiency in Appropriations in Aid realised £56	
NET TOTAL				
<i>Original</i> £11,931,000				
<i>Supplementary</i> 86,000				
£	12,017,000	11,986,348	Net Surplus to be surrendered £30,652	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—In addition to the amount expended under this subhead a sum of £133,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

B.1.—In addition to the amount expended under this subhead a sum of £75,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

Vote 2

- B.2.—Excess was due to increased number of sittings of Dáil Éireann and meetings of Oireachtas Committees, and, also the payment of unforeseen arrears of travel and subsistence allowances.
- C.—In addition to the amount expended under this subhead a sum of £26,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- D.1.—In addition to the amount expended under this subhead a sum of £6,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- E.—In addition to the amount expended under this subhead a sum of £110,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- F.2.—Excess was due to the cost of contract cleaning of certain new office accommodation being greater than anticipated.
- F.3.—Excess was due to cost of urgent replacement of three offset printers for Political Parties.
- F.4.—Saving was due to reduced attendance at Council of Europe meetings.
- F.5.—Saving was due to cost of broadcasting equipment supplied being less than anticipated.
- J.—In addition to the amount expended under this subhead a sum of £40,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- L.—Saving was due to delay in engagement of consultants for certain assignments with the Committees.
- M.—In addition to the amount expended under this subhead a sum of £11,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

EXTRA REMUNERATION

One officer received an allowance of £405 for duties as a delegate at meetings abroad. Thirty officers received *ex-gratia* payments ranging from £457 to £1,907 for extra attendance.

Forty-five officers received overtime payments ranging from £401 to £5,197. Overtime was paid to one hundred and four officers in all at a total cost of £66,469.

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

NOTE

The account does not include a sum of £133,083 in respect of officers on loan to this office without repayment.

EAMONN RAYEL,
Accounting Officer.

HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY,
25th April, 1986.

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, 1985, 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 certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	3,264,000	3,223,501	40,499	—
A.2.—Consultancy Services	33,000	13,991	19,009	—
B.1.—Travelling and Incidental Expenses	382,000	372,103	9,897	—
B.2.—Office Machinery and other Office Supplies	83,000	95,639	—	12,639
C.—Postal and Telecommunications Services	170,000	193,075	—	23,075
D.—Information and Public Relations Services	15,000	18,392	—	3,392
E.—National Economic and Social Council (Grant-in-Aid)	200,000	200,000	—	—
F.—National Concert Hall (Grant-in-Aid)	175,000	175,000	—	—
G.—Sectoral Development Committee	1,000	—	1,000	—
H.—Women's Affairs	170,000	166,481	3,519	—
I.—National Planning Board	1,000	8,001	—	7,001
J.—Grant-in-Aid Fund for Cultural Organisations	330,000	330,000	—	—
NATIONAL MUSEUM				
K.1.—Purchase of Specimens (Grant-in-Aid)	85,000	65,908	19,092	—
K.2.—Development, Conservation, Excavations, Fittings, Materials, etc. ...	187,000	218,518	—	31,518
L.—Special USA Exhibition Fund (Grant-in-Aid)	2,000	2,000	—	—
GROSS TOTAL	£ 5,098,000	5,082,609	93,016	77,625
			Surplus of Gross Estimate over Expenditure £15,391	
			Estimated	Realised
Deduct—				
M.—Appropriations in Aid	49,000	55,937	Surplus of Appropriations in Aid realised £6,937	
NET TOTAL	£ 5,049,000	5,026,672	Total Surplus to be surrendered £22,328	

Vote 3

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
Public Records Office Fees	£15,000	£15,859

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £148,230 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- A.2.—The surveys and consultancies were in the event less than expected.
- B.2.—Expenditure was greater than expected, arising from necessary computerisation costs.
- C.—Excess was due to increased charges and unanticipated arrears, also an increase in correspondence arising from the Anglo-Irish Agreement.
- D.—Excess was due to an increase in media services arising from Anglo-Irish Agreement and Air India crash.
- G.—Saving due to expenditure being met from the Employment Guarantee Fund.
- I.—Settlement of final account in relation to the National Planning Board.
- K.1.—Expenditure from this subhead is difficult to estimate.
- K.2.—In addition to the amount expended under this subhead a sum of £3,430 was received from the Vote for Increases in Remuneration and Pensions (No. 49). The excess was due to the unanticipated purchase of a rare piano considered essential to the development of the National Museum's musical collection.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recoupment of certain travelling expenses and subsistence allowances	9,000	13,150
2. Recoupment of salaries, etc. of officers on secondment	37,000	37,884
3. Receipts appropriate to the Special USA Exhibition Fund (see Subhead L)	2,000	737
4. Miscellaneous	1,000	4,166
	£49,000	£55,937

- 1, 3 and 4. It is difficult to estimate accurately receipts and refunds due.

EXTRA REMUNERATION

One officer received a sum of £830 in respect of duties as a delegate at meetings abroad. Seven officers received allowances ranging from £476 to £1,903 for the performance of higher and special duties.

Thirty-five officers received sums ranging from £436 to £4,524 in respect of overtime. Overtime was paid to eighty-one officers in all at a total cost of £57,628.

Thirty officers received sums ranging from £543 to £4,471 in respect of extra attendance.

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

NOTES

The account includes a sum of £2,649 for the purchase of gifts for presentation by the Taoiseach and a Minister of State, and also a sum of £19,266 in respect of officers on secondment to outside bodies without repayment. It does not include expenditure of £4,274 in respect of an officer on loan without repayment from another Department. *Ex-gratia* payments totalling £28 as compensation for personal property damaged in the course of employment were also made.

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:—

National Concert Hall	...	...	...	...	...	...	...	...	£
Chester Beatty Library	...	...	...	...	...	...	...	...	9,650
									9,318

PÁDRAIG Ó hUIGÍN, *Accounting Officer.*

DEPARTMENT OF THE TAOISEACH,
30th April, 1986.

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, 1985

	Balances on 1st January, 1985	Grants-in- Aid, 1985	Total	Expenditure 1985	Balances on 31st Dec- ember, 1985
	£	£	£	£	£
Purchase of Specimens for National Museum ...	1,459	65,908	67,367	67,367	—
National Museum—Special USA Exhibition Fund	24,555	2,000	26,555	—	26,555
*Fund for Cultural, Organ- isations	—	330,000	330,000	329,172	828
Total	£ 26,014	397,908	423,922	396,539	27,383

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

PÁDRAIG Ó hUIGÍN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
30th April, 1986.

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

	£
Chester Beatty Library	180,000
European Music Year	100,000
Irish Museums Association	500
Irish Architectural Archive	10,000
Marsh's Library	4,500
Irish Youth Jazz Orchestra	5,000
Wood Sculpture Symposium	850
UCD Folklore Department	2,100
Early Irish Communion Vessels	1,000
Educational Services	3,122
Royal Hospital, Kilmainham	20,000
European Cultural Foundation	2,100
	<u>£329,172</u>

Vote 3

ACCOUNT OF NON-VOTED FUND — MURPHY BEQUEST

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1985

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st January, 1985	11,991	Balance on 31st December, 1985	11,991
	<u>£11,991</u>		<u>£11,991</u>

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1985

	£		£
Balance on 1st January, 1985	21,910	Expenditure	18,562
Dividends Received	613		
Receipts from sales of Postcards and Publications	14,516	Balance on 31st December, 1985	18,477
	<u>£37,039</u>		<u>£37,039</u>

LIST OF SECURITIES HELD ON 31ST DECEMBER, 1985

	£
7% ESB 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>

PÁDRAIG Ó HUIGÍN.
Accounting Officer.

DEPARTMENT OF THE TAOISEACH
30th April, 1986.

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

	£
Balance on 1st January, 1985	44
Receipts from the Employment Guarantee Fund	30,000
	<u>30,044</u>
Payments on behalf of Sectoral Development Committee	25,421
Balance on 31st December, 1985	<u>4,623</u>

PÁDRAIG Ó HUIGÍN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
30th April, 1986.

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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 ...	4,461,000	4,558,928	—	97,928
B.1.—Travelling and Incidental Expenses	249,000	246,182	2,818	—
B.2.—Office Machinery and other Office Supplies	315,000	265,819	49,181	—
C.—Postal and Telecommunications Services	349,000	284,901	64,099	—
D.—Collection of Statistics	1,590,000	1,176,341	413,659	—
GROSS TOTAL	£ 6,964,000	6,532,171	529,757	97,928
			Surplus of Gross Estimate over Expenditure £431,829	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	<i>Surplus of Appropriations in Aid realised</i> <i>£20,270</i>	
E.—Appropriations in Aid	262,000	282,270		
NET TOTAL	£ 6,702,000	6,249,901	Total Surplus to be surrendered £452,099	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.2.—Saving was due to a delay in the acquisition of Automatic Data Processing hardware and other office equipment.

C.—The saving was due to the postponement of purchase of a new telephone system for Earlsfort Terrace and an overestimation of postal charges.

D.—Saving was due to delayed recruitment of staff for the Census of Population 1986 plus a delay in the commencement of the Labour Costs Survey.
Savings were also made on travel and subsistence, publicity, inquiry expenses and accommodation.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. European Economic Community receipts	233,000	230,117
2. Miscellaneous	29,000	52,153
	£262,000	£282,270

2. Miscellaneous receipts are difficult to estimate accurately.

Vote 4

EXTRA REMUNERATION

Four officers received allowances ranging from £405 to £545 for duties as delegates at meetings abroad.

Fifteen officers received allowances ranging from £416 to £1,430 for higher and special duties.

Fifteen officers received sums varying from £420 to £1,345 for performance of overtime. The total expenditure on overtime was £24,146 which represents an average payment of £208 to one hundred and sixteen officers.

The total expenditure on taskwork was £5,702 which represents an average payment of £29 to two hundred officers.

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

NOTES

This Account includes expenditure of £4,274 in respect of an officer on loan without repayment to another Department.

An *ex-gratia* payment of £4 as compensation for personal property damaged in the course of employment was paid to one officer.

THOMAS P. LINEHAN,
Accounting Officer.

CENTRAL STATISTICS OFFICE,
30th April, 1986.

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, 1985, 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) £	5,500,000	5,500,000	—	—

NOTE

In addition to the grant issued from the Vote, an extra amount of £195,000 was issued to An Chomhairle Ealaíon from the Vote for Increases in Remuneration and Pensions (No. 49).

PÁDRAIG Ó hUIGÍN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
11 Aibreán, 1986.

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

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

Vote 6

NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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	522,000	506,778	15,222	—
B.—Travelling and Incidental Expenses	52,000	50,271	1,729	—
C.—Postal and Telecommunications Services	8,000	8,607	—	607
D.—Purchase and Repair of Pictures (Grant-in-Aid)	51,000	51,000	—	—
E.—Conservation of Works of Art (Grant-in-Aid)	8,000	8,000	—	—
F.—Purchase of Books and Journals (Grant-in-Aid)	15,000	15,000	—	—
GROSS TOTAL	£ 656,000	639,656	16,951	607
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £16,344	
Deduct—			Deficiency in Appropriations in Aid realised £950	
G.—Appropriations in Aid	1,000	50	Net Surplus to be surrendered £15,394	
NET TOTAL	£ 655,000	639,606		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—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).

C.—Expenditure on postal and telecommunications services was greater than expected.

APPROPRIATIONS IN AID

Receipts were less than expected.

EXTRA REMUNERATION

One head attendant, three senior attendants, twenty-one attendants, eight temporary attendants, one clerical officer, one clerical assistant, one service attendant and two cleaners received sums in respect of overtime varying from £401 to £4,336.

The total amount paid to thirty-eight officers in respect of overtime was £67,656.

GRANTS-IN-AID ACCOUNT

		Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals
		£	£	£
Balance from 1984	... ..	943	2	2,139
Grants-in-Aid, 1985	... ..	51,000	8,000	15,000
		51,943	8,002	17,139
Expenditure, 1985	... ..	49,171	7,998	17,138
Balance to 1986	... .. £	2,772	4	1

HOMAN POTTERTON,
Accounting Officer.

NATIONAL GALLERY,
5th May, 1986.

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 7

OFFICE OF THE MINISTER FOR FINANCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1985, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Finance, including the Paymaster-General's Office, and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances <i>Original</i> £5,711,000 <i>Less Supplementary</i> 100,000	5,611,000	5,427,525	183,475	—
A.2.—Consultancy Services	95,000	71,200	23,800	—
B.1.—Travelling and Incidental Expenses	455,000	413,766	41,234	—
B.2.—Office Machinery and other Office Supplies	250,000	274,112	—	24,112
C.—Postal and Telecommunications Services	1,545,000	1,490,662	54,338	—
D.—Management of Government Stocks	2,932,000	2,922,602	9,398	—
E.—Economic and Social Research Institute (Grant-in-Aid)	1,067,000	1,067,000	—	—
F.—National Savings Committee ...	136,000	150,979	—	14,979
G.—Grants for County Development Work	425,000	377,115	47,885	—
H.1.—Payment to Western Development Fund (Grant-in-Aid)	500,000	500,000	—	—
H.2.—Management Expenses of Loans Advanced from Western Development Fund	3,000	2,460	540	—
I.—Commission on Taxation	107,000	91,680	15,320	—
J.—Payment to Special Border Areas Programme Fund (Grant-in-Aid) ...	5,500,000	5,500,000	—	—
K.—Repayment of Advances <i>Original</i> £2,000,000 <i>Less Supplementary</i> 435,000	1,565,000	1,565,000	—	—
L.—Farm Tax Assessment Office <i>Original</i> £1,000 <i>Supplementary</i> 1,966,000	1,967,000	1,901,003	65,997	—
GROSS TOTAL <i>Original</i> £20,727,000 <i>Supplementary</i> 1,431,000	£ 22,158,000	21,755,104	441,987	39,091
			Surplus of Gross Estimate over Expenditure £402,896	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised		
Deduct—				
M.—Appropriations in Aid	135,000	145,274		Surplus of Appropriations in Aid realised £10,274
NET TOTAL				
Original £20,592,000				
Supplementary 1,431,000				
£	22,023,000	21,609,830		Total Surplus to be surrendered £413,170

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The saving arose because actuarial work in respect of the Minister for Finance's liability arising from the re-organisation of the Department of Posts and Telegraphs did not take place in 1985.
- B.1.—The saving arose mainly because travel to the EEC was less than anticipated.
- B.2.—The excess arose because of expenditure on computer equipment and related supplies required for computerisation development in the Department.
- F.—The excess arose because the National Savings Committee was disbanded in November 1985 and the salaries, expenses, etc., of An Post staff, normally recouped quarterly in arrears, were recouped before the end of December 1985.
- G.—The saving arose because of the reduction in the cost of travel and subsistence due to the long absence of three County Development Officers (one on special leave and two on sick leave) and the reduction in the number of special project officers with consequential savings on salaries, travel and subsistence.
- H.2.—The small saving arose mainly because of rounding up to the nearest thousand pounds when the estimate was prepared.
- I.—The saving arose mainly because the Commission was wound up before the end of 1985.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recoupment of salaries, etc., of officers on secondment	30,000	46,941
2. Recoupment of certain travelling expenses and subsistence allowances from the EEC, etc.	75,000	70,809
3. Miscellaneous	30,000	27,524
	£135,000	£145,274

- The surplus arose because recoupment of salaries of officers on secondment, due in 1984 was not received until 1985.
- Receipts were less than anticipated.
- The deficit arose because certain fees recouped by the Central Bank were less than anticipated.

Vote 7

EXTRA REMUNERATION

Eleven officers received allowances ranging from £436 to £1,130 in respect of duties as delegates at meetings abroad.

Seven officers received sums varying from £439 to £2,365 for performance of higher duties.

One officer received a gratuity of £1,300 for extra attendance.

One Principal and one Assistant Secretary received payments of £329 and £961, respectively, for membership of the Legal Aid Board.

One hundred and thirty-three officers in all received sums in respect of overtime. Fifty-seven of these received sums varying from £401 to £7,030.

The total amount paid in respect of overtime was £77,864.

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

NOTES

In addition to the grant-in-aid issued from the Vote, an extra amount of £46,200 was issued to the Economic and Social Research Institute from the Vote for Increases in Remuneration and Pensions (No. 49).

A sum of £15,231 was charged to subhead A.1 in respect of the salary of the Secretary of the Savings Committee. *Ex-gratia* payments totalling £153 were made to four officers in respect of damage or loss to personal property in the course of official duties and an *ex-gratia* payment of £191 was made to one officer in respect of loss incurred through cancellation of holiday (E.109/41/41).

This account includes expenditure of £27,013 in respect of staff on loan without repayment to another Department. Also included is a sum of £64 spent on the purchase of gifts for presentation to a counterpart by the Minister.

A loss of £25 due to theft from petty cash was written off as irrecoverable.

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS ETC., ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1985.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1985
National Savings Committee	1955-56	£ 1,344,706
Commission on Taxation	1980	520,005

MAURICE F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
4th May, 1986.

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-Reachtairé Cuntas agus Ciste.

SPECIAL BORDER AREAS PROGRAMME FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1985

Receipts:—	£	£	£
Balance at 1st January, 1985:			
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
Grant-in-Aid (Subhead J)			<u>5,500,000</u>
			<u>7,903,960</u>

Vote 7

Payments:—	£	£
Projects administered by Departments		7,311,371
Balance at 31st December, 1985:		
Cash with Paymaster General	313,343	
Cash on hands in Departments	279,246	592,589
		<u>£7,903,960</u>

MAURICE F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
22nd April, 1986.

SPECIAL BORDER AREAS PROGRAMME

SCHEDULE OF PAYMENTS

Department	Balance at 1st January, 1985	Advanced to Departments	Grantee/Project	Payments by Departments	Balance at 31st December, 1985
	£	£		£	£
O.P.W	692	1,250,000	Glenveagh National Park	1,192,402	< 47,595
	7,454	385,000	Glebe Art Gallery	10,695	
			National Monuments	364,640	27,814
Industry, Trade Commerce and Tourism	—	39,760	IDA	39,760	—
	—	900,000	Bord Fáilte	900,000	—
Roinn na Gaeltachta	11,881	345,000	Burtonport/Arranmore Harbour	3,449	} 453 dr
			Accommodation Grants	4,850	
			Amenities	4,620	
			Údarás na Gaeltachta	344,415	
Communications	—	16,985	Londonderry/Lough Swilly Railway Co.	16,985	—
Environment	229,641	3,497,500	Road Improvements/ Amenities	3,639,651	87,490
Fisheries and Forestry	253,704	600,000	Killykeen Forest Park	751,637	102,067
	—	18,000	Cooley Peninsula Walk	3,267	14,733
Taoiseach	—	35,000	Arts Council	35,000	—
Total	£503,372	£7,087,245		£7,311,371	£279,246

WESTERN DEVELOPMENT FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1985

Receipts			Payments		
		£			£
Balance at 1st January, 1985	...	200,954	Grants (see schedule)	...	593,727
Grant-in-Aid (Subhead H.1.)	...	500,000	Balance at 31st December, 1985	...	141,938
Repayments	...	34,711			
		£735,665			£735,665

Vote 7

NOTES

1. Two companies in respect of which repayable advances of £61,937 were outstanding at 31st December, 1985 are in receivership or liquidation.
2. Portumna Packers Co-Operative Limited ceased to trade in 1974. The Minister has decided not to take steps to recover the amount due because the value of the known assets of the Co-Operative would be insufficient to cover the costs involved in such recovery or to make any reduction in the debt to the Minister. In the circumstances the amount was written off.
3. A sum of £13,262 has been accepted by the Minister in full satisfaction of his rights on the liquidation of Irish Farmhouse Preserves Limited.

MAURICE F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
22nd April, 1986.

GRANTS

	£
Drumshanbo Mart Ltd., Drumshanbo, Co. Leitrim	62,987
University College Cork (Co. Mayo project)	10,000
Clarenbridge Oyster Co-Operative Society Ltd., Galway	5,775
Westport Enterprise Centre (Investapoint Ltd.) Co. Mayo	12,483
Louisburgh Community Council, Co. Mayo	8,231
Aclare Industrial Workshop, Sligo	30,500
Miscellaneous small grants (under £5,000)	463,751
Total payments from Fund	£593,727

REPAYABLE ADVANCES OUTSTANDING AT 31ST DECEMBER, 1985

	£
Ballybay Tanners Limited, Ballybay, Co. Monaghan	25,093
Athlone Furniture Company Limited, Athlone	36,844
Porcelain Products Limited, Drumcollogher, Co. Limerick	2,088
Total	£64,025

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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 ...	£ 1,165,000	£ 1,131,705	£ 33,295	£ —
B.—Travelling and Incidental Expenses	85,000	84,705	295	—
C.—Postal and Telecommunications Services	6,000	4,889	1,111	—
GROSS TOTAL	£ 1,256,000	1,221,299	34,701	—
			Surplus of Gross Estimate over Expenditure £34,701	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £10,183	
D.—Appropriations in Aid	105,000	115,183	Total Surplus to be surrendered £44,884	
NET TOTAL	£ 1,151,000	1,106,116		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead a sum of £41,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- C.—Saving was due to expenditure on postal services being less than expected.

APPROPRIATIONS IN AID

- D.—Surplus mainly due to audit fees being at a higher level than provided for in the estimate.

P. GRAHAM,
Accounting Officer.

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL,
28th April, 1986.

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 9 OFFICE OF THE REVENUE COMMISSIONERS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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	71,171,000	70,635,814	535,186	—
A.2.—Consultancy Services	1,000	—	1,000	—
B.1.—Travelling and Incidental Expenses	3,965,000	3,906,533	58,467	—
B.2.—Office Machinery and other Office Supplies	4,948,000	5,064,353	—	116,353
C.—Postal and Telecommunications Services				
<i>Original</i> £9,007,000				
<i>Supplementary</i> 2,129,000				
	11,136,000	11,161,315	—	25,315
D.—Machinery and Equipment for Security Printing and Stamping				
<i>Original</i> £998,000				
<i>Less Supplementary</i> 150,000				
	848,000	806,408	41,592	—
E.—Motor Vehicles	892,000	570,676	321,324	—
F.—Law Charges, Fees and Rewards ...	1,460,000	1,545,545	—	85,545
G.—Compensation and Losses	1,000	27,203	—	26,203
H.—Subscriptions to International Organisations	21,000	22,381	—	1,381
GROSS TOTAL				
<i>Original</i> £92,464,000				
<i>Supplementary</i> 1,979,000				
	£ 94,443,000	93,740,228	957,569	254,797
			Surplus of Gross Estimate over Expenditure £702,772	
Deduct—	Estimated	Realised		
I.—Appropriations in Aid				
<i>Original</i> £11,633,000				
<i>Supplementary</i> 400,000				
	12,033,000	12,792,304		
			Surplus of Appropriations in Aid realised £759,304	
NET TOTAL				
<i>Original</i> £80,831,000				
<i>Supplementary</i> 1,579,000				
	£ 82,410,000	80,947,924		
			Total Surplus to be surrendered £1,462,076	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Interest on Excise Duty recovered through the Courts from the surety to a bond £118,487

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—A sum of £2,194,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

E.—Saving was due mainly to the fact that payment was not made for some new cars and new radio equipment, provided for and ordered but not delivered in the year; also, because of serious braking problems some patrol cars were off the road for a period, thereby saving on maintenance.

F.—Excess was due mainly to expenditure greater than anticipated on seizure rewards.

G.—Compensation of £2,007 and legal costs of £167 was paid in five cases in respect of accidents involving official cars. £1,098 was paid in compensation in respect of nine cases of goods stolen while in official custody; £23,436 was paid in compensation in four cases for the erroneous seizure of goods; £445 was paid in compensation for a car which was bought in the Customs sale and which later was found to have been stolen. A loss of £50 caused by the inadvertent acceptance of three counterfeit £10 notes and one counterfeit £20 note was charged to this subhead.

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	8,664,000	8,190,000
2. Receipts for printing services relating to Social Insurance	199,000	206,500
3. Receipts for printing services relating to An Post and the Department of Communications	650,000	600,000
4. Moneys received for special attendance of officers		
<i>Original</i>	£792,000	
<i>Supplementary</i>	200,000	
	992,000	1,502,117
5. Fines, forfeitures, law costs recovered		
<i>Original</i>	£902,000	
<i>Supplementary</i>	200,000	
	1,102,000	1,530,529
6. Proceeds of customs sales	156,000	358,858
7. Recoupment of certain travel costs from the EEC	106,000	97,970
8. Recoupment of salaries, etc. of officers on secondment	53,000	124,880
9. Payment received for collection of lighthouse dues	10,000	11,000
10. Bill of entry receipts	19,000	19,476
11. Receipts from sale of official cars	16,000	800
12. Statistical returns	8,000	7,771
13. Miscellaneous	58,000	142,403
TOTAL		
<i>Original</i>	£11,633,000	
<i>Supplementary</i>	400,000	
	£12,033,000	£12,792,304

Vote 9

1. Estimate included an erroneous inflator factor, payment of which was not requested.
2. Receipts include cost of paper not estimated for.
3. The amount recouped from An Post was reduced to correspond with a reduction in the Vote allocation for printing of stamps commercially.
4. Increase in receipts is due to increased charges for attendance of officers from April 1985.
5. Receipts vary with the number and importance of cases involved.
6. Receipts vary with the quantity of seizures sold and the prices realised.
- 7, 8 and 9. Receipts are variable and cannot be closely estimated.
10. Receipts vary with demand.
- 11, 12 and 13. Receipts are variable and cannot be closely estimated.

EXTRA REMUNERATION

Twenty-two members of the Customs and Excise staff received allowances varying from £829 to £2,330 while engaged on investigation duty.

Seven members of the Investigation Unit, Anti-Evasion Branch, received allowances of £1,231 while engaged on audit duty.

Three hundred and eighteen members of the Customs and Excise staff received Night Duty Allowance varying from £403 to £1,715.

One hundred and fifty-nine members of Customs and Excise staff received Shift Allowance varying from £401 to £1,121.

One Second Assistant Solicitor received an allowance of £1,494 for performing higher duties. Six Executive Officers, forty-five Clerical Officers, five Clerical Assistants, one Paper-Keeper, ten Messengers, eight Assistant Officers, one Legal Staff Officer, three Higher Officers and one Watcher received allowances varying from £401 to £2,333 for performing extra duties. Fifteen members of the Industrial staff in the Stamping Branch received allowances varying from £448 to £2,943 in respect of productivity, machine work, etc.

One thousand, one hundred and ninety members of the Customs and Excise staff, seven hundred and sixty members of the Taxes staff, five hundred and eighty members of the General Service staff and forty-eight members of the Stamping Branch staff received amounts varying from £401 to £11,243 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 £4,333,175 and the total number of staff engaged on overtime was four thousand, three hundred and twenty-five.

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 £800,376 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.

£11,148 — Staff on loan to the EEC

£15,125 — Staff seconded to the Commission on Taxation

£20,524 — Staff levied by the Department of Social Welfare

£10,657 — Staff on special leave with pay attending courses at the Institute of Public Administration

Vote 9

The account also includes *ex-gratia* payments amounting to £278 as compensation for personal property damaged/stolen in the course of employment (E.109/41/41), £650 in respect of goods damaged/stolen/disposed of while in official custody (E.109/41/41), £700 in respect of repayment of interest to importers who were over-debited or debited in error by the Collectors of Customs and Excise following the introduction of VAT at import, (S.47/3/83 and S.47/1/73) and £411 in respect of payments in accordance with recommendations of the Labour Court.

S. PÁIRCÉIR,
Accounting Officer.

OIFIG NA gCOIMISINEIRÍ IONCAIM
28 Bealtaine, 1986.

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.

VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1985, WITHOUT REPAYMENT

Number of Vote	Department/Office	Amount
		£
7 (Part)	Pay Master General	1,623
19	Public Services	211
20	Civil Service Commission	68
23	Justice	1,370
29	Environment	1,947
30	Education	20,104
39	Labour	330
40	Industry, Trade, Commerce and Tourism	395
42	Defence	1,244
44	Foreign Affairs	115
47	Health	3,706
	TOTAL	£ 31,113

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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				
<i>Original</i> £12,304,000				
<i>Less Supplementary</i> 174,000				
	12,130,000	12,122,562	7,438	—
A.2.—President's Household Staff: Wages and Allowances	72,000	70,757	1,243	—
A.3.—Consultancy Services				
<i>Original</i> £15,000				
<i>Supplementary</i> 15,000				
	30,000	31,402	—	1,402
B.1.—Office of Public Works: Travelling and Incidental Expenses	1,900,000	1,926,120	—	26,120
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £450,000				
<i>Less Supplementary</i> 60,000				
	390,000	405,998	—	15,998
C.—Postal and Telecommunications Services				
<i>Original</i> £839,000				
<i>Less Supplementary</i> 119,000				
	720,000	690,974	29,026	—
D.—Purchase of Sites and Buildings				
<i>Original</i> £250,000				
<i>Supplementary</i> 7,793,000				
	8,043,000	7,215,598	827,402	—
E.—New Works, Alterations and Additions				
<i>Original</i> £24,956,000				
<i>Less Supplementary</i> 70,000				
	24,886,000	25,689,113	—	803,113
F.1.—Maintenance and Supplies				
<i>Original</i> £19,726,000				
<i>Supplementary</i> 1,008,000				
	20,734,000	20,964,646	—	230,646
F.2.—Furniture, Fittings, and Utensils ...	2,222,000	2,082,260	139,740	—
F.3.—Rents, Rates, etc.				
<i>Original</i> £17,495,000				
<i>Less Supplementary</i> 895,000				
	16,600,000	16,728,623	—	128,623

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.4.—Fuel, Light, Water, Cleaning Materials, etc.				
<i>Original</i> £7,624,000				
<i>Supplementary</i> 1,000,000	8,624,000	8,118,377	505,623	—
F.5.—Repair of Courthouses				
<i>Original</i> Nil				
<i>Supplementary</i> £6,000	6,000	6,463	—	463
G.1.—Arterial Drainage — Surveys				
<i>Original</i> £300,000				
<i>Less Supplementary</i> 60,000	240,000	197,861	42,139	—
G.2.—Arterial Drainage — Construction Works				
<i>Original</i> £11,550,000				
<i>Less Supplementary</i> 1,200,000	10,350,000	10,583,892	—	233,892
G.3.—Arterial Drainage — Maintenance				
<i>Original</i> £3,687,000				
<i>Less Supplementary</i> 440,000	3,247,000	3,329,129	—	82,129
H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores				
<i>Original</i> £2,719,000				
<i>Less Supplementary</i> 579,000	2,140,000	2,073,775	66,225	—
I.—Coast Protection				
<i>Original</i> £219,000				
<i>Less Supplementary</i> 25,000	194,000	188,131	5,869	—
J.—National Monuments				
<i>Original</i> £2,980,000				
<i>Supplementary</i> 100,000	3,080,000	3,149,460	—	69,460
GROSS TOTAL				
<i>Original</i> £109,308,000				
<i>Supplementary</i> 6,300,000	£ 115,608,000	115,575,141	1,624,705	1,591,846
			Surplus of Gross Estimate over Expenditure £32,859	
	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £1,467,305	
K.—Appropriations in Aid	12,729,000	14,196,305		
NET TOTAL			Total Surplus to be surrendered £1,500,164	
<i>Original</i> £96,579,000				
<i>Supplementary</i> 6,300,000	£ 102,879,000	101,378,836		

Vote 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—This subhead includes expenditure of £117,040 in respect of staff transferred to the Department of Education on 1st November, 1985. In addition to the amount expended under this subhead a sum of £270,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

A.2.—In addition to the amount expended under this subhead a sum of £3,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

B.1.—This subhead includes expenditure of £17,863 in respect of staff transferred to the Department of Education on 1st November, 1985.

D.—Some purchases which it was expected would mature in the course of the year did not do so. The payments in the year were as follows:—

	SERVICE	AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
		£	
DEPARTMENT OF FINANCE			
Dublin	: Clonskeagh — plot of ground (fee for use of plot prior to closure of purchase)	1,673	S.102/6/26 S.102/2/72
COMMISSIONERS OF PUBLIC WORKS			
Carlow	: Browneshill — site (purchase price and costs)	4,729	S.200/6/52
Dublin	: Hawkins House—premises (purchase price)	5,965,783	dated 9/12/85
Kerry	: Killarney National Park — lands (purchase price) ...	300,000	S.102/6/26 S.102/2/72
DEPARTMENT OF JUSTICE			
Garda Síochána—			
Clare	: Shannon — site (purchase price)	35,000	S.102/6/26 S.102/2/72
Cork	: Anglesea Street, Union Quay, — site (balance of purchase price)	350,000	S.102/6/26
Donegal	: Cloghore — site (purchase price)	4,000	S.102/6/26
Dublin	: Dun Laoghaire—premises (purchase price)	65,000	S.102/6/26 S.102/2/72
	: Shankill — site (purchase price)	138,000	S.102/6/26
Kildare	: Ballymore Eustace—site (deposit)	6,250	S.102/6/26 S.102/2/72
Sligo	: Chapel Street — site (deposit)	900	S.102/6/26 S.102/2/72
Waterford	: Dungarvan—site (purchase price)	20,750	S.102/6/26 S.102/2/72
Westmeath	: Mullingar — site (balance of purchase price)	47,250	S.102/6/26 S.102/2/72
DEPARTMENT OF AGRICULTURE			
Dublin	: 33 Upper Merrion Street — fee simple interest (purchase price)	150,000	S.102/6/26 S.102/2/72
DEPARTMENT OF EDUCATION			
Dublin	: 5 Kildare Street — fee simple interest (purchase price) ...	50,000	S.2/32/46
DEPARTMENT OF SOCIAL WELFARE			
Dublin	: Finglas — site (purchase price)	75,000	S.102/6/26 S.102/2/72
MINOR TRANSACTIONS, BALANCES, ETC.		1,263	S.200/6/52 S.102/21/80 S.102/6/26

E.—Payments which matured before the end of the year were greater than expected. Details of expenditure, Department by Department, are at page 30.

F.1.—Payments which matured before the end of the year were somewhat more than provided for in the Supplementary Estimate. In addition to the amount expended under this subhead a sum of £484,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49). The value of stocks held at the Central Building Maintenance Workshops at 31st December, 1985 amounted to £400,000, approximately. Details of expenditure, Department by Department, are at page 31.

F.2.—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 £55,000 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, 1985, amounted to £375,000, approximately. Details of expenditure, Department by Department, are at page 31.

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

F.4.—The amount of payments which matured before the end of the year was less than expected. Details of expenditure, Department by Department, are at page 31.

F.5.—The amount of payments which matured before the end of the year was greater than expected.

G.1.—Some studies did not proceed as quickly as had been expected and certain payments, for which provision had been made, did not mature in time. In addition to the charge against the subhead, engineering stores were supplied and services rendered by plant and machinery to the value of £24,979.

G.2.—It was not found 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. 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:						
Boyle/Bonet	...	...	...	...	...	747,882
Boyne	...	...	...	...	...	643,055
Corrib/Mask/Robe	...	...	...	...	...	430,214
Maigue	...	...	...	...	...	588,151
Monaghan Blackwater	...	...	...	...	...	97,260

H.—In addition to the amount expended under this subhead a sum of £42,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49). The value of stocks held at the Central Engineering Workshops on 31st December, 1985 amounted to £1.15m approximately.

I.—In addition to the amount expended under this subhead a sum of £4,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

J.—In addition to the amount expended under this subhead a sum of £123,000 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.)	...	...	...	...	...	1,000,000	1,151,107
2. Charges at harbours, parks, etc.	...	...	...	...	...	1,600,000	1,978,195
3. Sales of property	...	...	...	...	...	150,000	898,874
4. Recoveries from An Post and Bord Telecom Éireann for services carried out on repayment terms	...	...	...	...	...	500,000	592,232

Vote 10

	Estimated	Realised
	£	£
5. Recoveries from Departments, etc., for services carried out on repayment terms	1,900,000	2,306,999
6. Recoveries from County Councils in respect of maintenance of arterial drainage works (Nos. 3 of 1945 and 23 of 1955) and of coast protection works (No. 12 of 1963), etc.	4,300,000	3,275,675
7. Recoveries from EEC in connection with certain arterial drainage operations	2,429,000	2,815,560
8. Fees, etc., in connection with the operation of the Local Loans Fund	650,000	661,883
9. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.	200,000	515,780
	<u>£12,729,000</u>	<u>£14,196,305</u>

1. Due mainly to receipt of arrears and the effect of rent reviews.
2. Charges were increased during the year.
3. A major sale which was not provided for was completed during the year.
4. Expenditure on works and services for An Post and Bord Telecom Éireann was greater than expected.
5. Receipts generally reflected the increased cost of works and services and were derived as follows:—
Department of Social Welfare £1,703,763; Agency Fees £249,026; in respect of services rendered by various workshops and stores £111,172; NUI (including UCD) £81,172; An Bord Pleanála £56,904; Department of Labour £32,702; Incorporated Law Society £14,626; Holycross Abbey works £14,489; Department of the Environment £5,515; ACOT £5,042; Bar Council of Ireland £3,060; Sundry £29,528.
6. Some anticipated receipts did not come to account in the year.
7. A refund from the EEC which had been expected in 1984 was received in the year of account.
8. In the year of account loans amounting to, approximately, £350m. were advanced and repayments amounted to, approximately, £357m.
9. These receipts which are very numerous and largely subject to casual variation, were derived as follows:—
Compensation for damage £188,065; sales of produce and surplus stores £143,638; hire of plant £47,766; sales of postcards, maps, photos, etc., £43,547; in respect of electricity, gas, heating etc., £18,700; miscellaneous tolls and dues £17,070; work for others £13,715; private telephone calls £7,051; facility fees £6,667 and sundry £29,561.

EXTRA REMUNERATION

Fifty-eight officers received overtime payments in excess of £400 with amounts paid varying between £2,603 and £430. Overtime was paid to one hundred and seventeen officers in all at a total cost of £66,301 including an *ex-gratia* payment of £500 (E.109/65/70).

NOTES

1. This account includes expenditure of £93,551 in respect of staff on loan, without repayment, to other Departments.
2. Two plots of land containing 0.109 and 0.480 hectares were transferred for nominal considerations by the Department of Agriculture (S.55/1/77).
3. Two cases of malicious damage gave rise to losses amounting to £214.
4. Sums totalling £9,962 were paid in settlement of two claims for personal injuries on State property. Legal and miscellaneous costs of £1,002 and £205, respectively, were also paid. (S.102/34/80).

5. A total of £220,242 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 £46,511 and £5,786 respectively were also paid during the year. (E.112/1/85; E.112/13/83; E.112/33/82; E.112/2/85; E.112/14/85; E.112/21/85; E.112/32/85; E.112/20/84; S.102/34/80; E.112/15/84; E.112/2/84).
6. A total of £6,131 was paid *ex-gratia* on foot of seventeen claims for damage caused by arterial drainage works (S.59/1/68; S.102/7/49).
7. Losses of stores to a total value of £6,406 were written off at twenty-three work centres (S.102/37/82).
8. Losses by theft to an estimated value of £10,651 were written off (S.102/37/82; S.102/38/82).
9. Payments totalling £21,488 were made in seven cases of collisions between State vehicles and other vehicles (S.48/3/47; S.59/4/71).
10. Expenditure in the year of account on services carried out by this Office on a repayment basis included £33.8 million, approximately, on the National Schools Building Programme, £11 million, approximately, on Prison Projects, £4 million, approximately, on the Telecommunications Development Programme and Telephone Capital Works and £1.2 million, approximately, on Fishery Harbour Development Works.
11. Six claims amounting to £17 were abandoned (S.55/3/55; S.102/9/37).

P. SCANLAN,
Oifigeach Cuntasaíochta.

OIFIG NA NÓIBREACHA POIBLÍ,
22 Aibreán, 1986.

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

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

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDER-MENTIONED NON-VOTED SERVICES IN THE YEAR ENDED 31ST DECEMBER, 1985

Service	Balance at 1st January, 1985	Receipts, 1985	Payments, 1985	Balance at 31st December, 1985
	£	£	£	£
Marine Works (Ireland) Act, 1902 — Maintenance Fund	Nil	37,982(a)	37,982	Nil
Commissioners of Public Works in Ireland (Acceptance of Trusteeship) Act, 1978—Barretstown Castle Trust	(dr.) 12,126	350	26,312	(dr.) 38,088(b)

(a) Includes a subvention of £35,678 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 NÓIBREACHA POIBLÍ,
22 Aibreán, 1986.

Vote 10

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

<u>Departments, etc.</u>											<u>Vote</u>	<u>Expenditure</u>
											£	£
Oireachtas and European Assembly	...	...	...	...	...	...	...	...	...	...	80,000	367,307
Taoiseach	...	...	...	...	...	...	...	...	...	...	348,000	244,858
Finance	...	...	...	...	...	...	...	...	...	...	3,878,000	3,383,375
Revenue Commissioners	...	...	...	...	...	...	...	...	...	...	90,000	108,809
Office of Public Works	...	...	...	...	...	...	...	...	...	...	485,000	821,755
Public Service	...	...	...	...	...	...	...	...	...	...	25,000	—
Ombudsman	...	...	...	...	...	...	...	...	...	...	—	41,594
Justice	...	...	...	...	...	...	...	...	...	...	8,114,000	8,443,985
Environment	...	...	...	...	...	...	...	...	...	...	25,000	74,730
Education	...	...	...	...	...	...	...	...	...	...	405,000	467,735
Gaeltacht	...	...	...	...	...	...	...	...	...	...	—	92
Agriculture	...	...	...	...	...	...	...	...	...	...	621,000	725,724
Labour	...	...	...	...	...	...	...	...	...	...	—	34,130
Industry, Trade, Commerce and Tourism	...	...	...	...	...	...	...	...	...	...	5,000	76,014
Communications	...	...	...	...	...	...	...	...	...	...	75,000	78,252
Defence	...	...	...	...	...	...	...	...	...	...	60,000	82,070
Foreign Affairs	...	...	...	...	...	...	...	...	...	...	1,950,000	1,365,522
Social Welfare	...	...	...	...	...	...	...	...	...	...	1,146,000	1,543,217
Energy	...	...	...	...	...	...	...	...	...	...	5,000	—
Buildings shared by sundry Departments	...	...	...	...	...	...	...	...	...	...	3,896,000	4,141,587
Other buildings, mainly preservation work	...	...	...	...	...	...	...	...	...	...	3,230,000	3,061,689
Minor New Works not exceeding £20,000 each	...	...	...	...	...	...	...	...	...	...	458,000	605,226
Minor balances of expenditure (not provided for above) on works of prior years which may not be completed on 1st January, 1985											60,000	21,442
											24,956,000	
											70,000	
<i>Less Supplementary</i>												
TOTAL											£24,886,000	£25,689,113

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	300,000	249,337	60,000	69,334	—	—	140,000	65,973
Oireachtas and European Assembly	270,000	378,258	60,000	76,643	10,000	10,000	300,000	491,305
Taoiseach	450,000	653,371	90,000	45,849	409,000	529,790	150,000	183,121
Finance	1,000,000	846,712	90,000	91,781	610,000	479,118	420,000	370,628
Comptroller and Auditor General	5,000	487	1,000	548	56,000	54,880	1,000	1,713
Revenue Commissioners	2,200,000	1,959,378	280,000	203,595	4,153,000	3,881,223	1,150,000	1,421,129
Office of Public Works	6,000,000	7,128,014	160,000	217,238	1,102,000	987,875	560,000	622,795
Public Service	200,000	309,941	50,000	43,824	598,000	403,921	180,000	241,296
Ombudsman	6,000	26,835	1,000	13	66,000	45,445	1,000	8,209
Justice	4,300,000	3,890,756	200,000	230,829	2,351,000	2,307,043	1,220,000	1,382,247
Environment	200,000	308,778	100,000	106,766	372,000	369,600	155,000	157,121
Education	1,200,000	897,702	120,000	101,049	664,000	485,759	400,000	285,207
Fisheries and Forestry	60,000	125,520	25,000	5,036	123,000	92,247	100,000	164,332
Gaeltacht	20,000	15,172	15,000	10,199	59,000	22,793	50,000	39,125
Agriculture	900,000	1,099,365	140,000	107,249	742,000	686,797	900,000	889,495
Labour	190,000	281,823	75,000	92,112	490,000	503,655	150,000	141,699
Industry, Trade, Commerce and Tourism	200,000	262,871	70,000	55,744	450,000	370,297	150,000	116,774
Communications	200,000	181,478	70,000	43,080	294,000	276,597	150,000	179,469
Defence	250,000	375,447	90,000	118,337	344,000	263,871	130,000	173,702
Foreign Affairs	700,000	955,323	330,000	279,437	2,134,000	2,871,220	500,000	290,682
Social Welfare	800,000	787,042	140,000	99,327	1,986,000	1,604,258	700,000	747,858
Health	200,000	166,746	30,000	50,942	233,000	200,761	75,000	50,920
Energy	75,000	64,290	25,000	33,328	249,000	281,473	42,000	93,577
Supplementary	19,726,000	20,964,646	2,222,000	2,082,260	17,495,000	16,728,623	7,624,000	8,118,377
Less Supplementary	1,008,000	—	—	—	—	—	1,000,000	—
	—	—	—	—	895,000	—	—	—
TOTAL £	20,734,000	20,964,646	2,222,000	2,082,260	16,600,000	16,728,623	8,624,000	8,118,377

Vote 11

STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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 ...	£ 918,000	£ 890,793	£ 27,207	£ —
B.—Travelling and Incidental Expenses	175,000	146,930	28,070	—
C.—Postal and Telecommunications Services	22,000	25,674	—	3,674
D.—Apparatus and Chemical Equipment	504,000	430,515	73,485	—
GROSS TOTAL	£ 1,619,000	1,493,912	128,762	3,674
			Surplus of Gross Estimate over Expenditure £125,088	
<i>Deduct—</i>	Estimated	Realised	Deficiency in Appropriations in Aid realised £7,219	
E.—Appropriations in Aid	30,000	22,781		
NET TOTAL	£ 1,589,000	1,471,131	Net Surplus to be surrendered £117,869	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Travel and representation at EEC meetings was less than expected resulting in a saving.
 C.—Expenditure on postal and telecommunications services was greater than anticipated.
 D.—Expenditure on laboratory equipment was kept to a minimum resulting in a saving.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for various analyses, examinations, tests, etc.	13,000	8,761
2. Recoupment of certain travelling expenses	17,000	14,020
	£30,000	£22,781
1. Receipts in respect of these items are difficult to estimate accurately.		
2. EEC refunds were less than expected.		

EXTRA REMUNERATION

Two officers received allowances of £600 and £682 respectively for duties as delegates at meetings abroad.

Two 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.

Vote 11

One officer received a sum of £2,352 in respect of overtime. This represents the total cost of overtime.

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

NOTE

Ex-gratia payments amounting to £82 were made to five 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.
18th April, 1986.

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 12

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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	£ 44,603	£ 125,397	£ —

Surplus to be surrendered £125,397

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

MAURICE F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE
1st May, 1986.

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1985, compared with the sum granted, for the salaries and expenses of the Office of the Attorney General including a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £2,493,000				
<i>Less Supplementary</i> 140,000				
	2,353,000	2,367,815	—	14,815
B.—Travelling and Incidental Expenses				
<i>Original</i> £105,000				
<i>Supplementary</i> 75,000				
	180,000	171,553	8,447	—
C.—Postal and Telecommunications Services				
<i>Original</i> £58,000				
<i>Supplementary</i> 35,000				
	93,000	112,078	—	19,078
D.—Fees to Counsel				
<i>Original</i> £345,000				
<i>Supplementary</i> 90,000				
	435,000	393,526	41,474	—
E.—General Law Expenses				
<i>Original</i> £317,000				
<i>Supplementary</i> 420,000				
	737,000	694,112	42,888	—
F.—Defence of Public Servants	5,000	1,695	3,305	—
G.—Law Reform Commission (Grant-in-Aid)	250,000	243,482	6,518	—
GROSS TOTAL				
<i>Original</i> £3,573,000				
<i>Supplementary</i> 480,000				
	4,053,000	3,984,261	102,632	33,893
			Surplus of Gross Estimate over Expenditure £68,739	
Deduct—	Estimated	Realised		
H.—Appropriations in Aid				
<i>Original</i> £60,000				
<i>Less Supplementary</i> 20,000				
	40,000	47,309		
			Surplus of Appropriations in Aid realised £7,309	
NET TOTAL				
<i>Original</i> £3,513,000				
<i>Supplementary</i> 500,000				
	4,013,000	3,936,952	Total Surplus to be surrendered £76,048	

Vote 13

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £107,000 was received from the Vote for Increases in Remuneration and Pensions (No.49).
- C.—Expenditure on postal and telecommunications services was greater than expected.
- 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.		
<i>Original</i>	£60,000	
<i>Less Supplementary</i>	20,000	
	<hr/>	
	40,000	47,309

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

EXTRA REMUNERATION

Five officers received sums ranging from £451 to £1,006 for the performance of higher duties. One officer received £887 for duties as a delegate at meetings abroad. One officer received £980 in respect of extra attendance.

Thirty-two officers received overtime payments ranging from £408 to £4,889. Overtime was paid to forty-four officers in all at a total cost of £59,886.

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

NOTE

The account includes a sum of £7 for the purchase of a gift for presentation by the Attorney General.

MATTHEW RUSSELL,
Accounting Officer.

OFFICE OF THE ATTORNEY GENERAL,
28th April, 1986.

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.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

Vote 14

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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 ...	253,000	250,285	2,715	—
B.—Travelling and Incidental Expenses	24,000	19,470	4,530	—
C.—Postal and Telecommunications Services	13,000	10,676	2,324	—
D.—Fees to Counsel	890,000	760,482	129,518	—
E.—General Law Expenses	21,000	12,345	8,655	—
F.—State Pathology	69,000	65,852	3,148	—
GROSS TOTAL	£ 1,270,000	1,119,110	150,890	—
			Surplus of Gross Estimate over Expenditure £150,890	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised £3,118	
G.—Appropriations in Aid	11,000	7,882		
NET TOTAL	£ 1,259,000	1,111,228	Net Surplus to be surrendered £147,772	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The saving was due to a reduction in travelling expenses plus a slight reduction in the cost of legal books and publications.
- C.—This year a postal franking machine was put into operation and as a result the actual cost of postal services proved to be less than the estimate provided by An Post.
- D.—The services of counsel were reduced following the appointment of six additional solicitors to the Chief State Solicitor's Office.
- E.—Expenditure varies according to the number and nature of the criminal cases coming before the courts and consequently is difficult to estimate.

APPROPRIATIONS IN AID

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

Vote 14

EXTRA REMUNERATION

A total of £206 was paid to three officers in respect of overtime.

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

SIMON T. O'LEARY,
Accounting Officer.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS,
28th April, 1986.

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.

MISCELLANEOUS EXPENSES

Vote 15

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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)	£ 75,000	£ 73,053	£ 1,947	£ —
B.—Centenarians' Bounty	2,000	2,800	—	800
C.—State Entertainment				
<i>Original</i> ' £256,000				
<i>Supplementary</i> 144,000				
	400,000	394,281	5,719	—
TOTAL				
<i>Original</i> £333,000				
<i>Supplementary</i> 144,000				
—£	477,000	470,134	7,666	800

Surplus to be surrendered £6,866

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead a sum of £2,965 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- B.—The provision is necessarily conjectural.

NOTE

Fees (stamps) amounting to £4,916 were paid to the Property Arbitrators during the year.

MAURICE F. DOYLE,
Accounting Officer,

DEPARTMENT OF FINANCE,
16th April, 1986.

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

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1985, compared with the sum granted, for the salaries and expenses of the Stationery Office; for printing and binding, paper, publications, office machinery and other office supplies for Public Services; and for sundry miscellaneous purposes.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	1,496,000	1,542,943	—	46,943
A.2.—Consultancy Services	7,000	—	7,000	—
B.1.—Travelling and Incidental Expenses	100,000	111,227	—	11,227
B.2.—Office Machinery and other Office Supplies	559,000	487,270	71,730	—
C.—Postal and Telecommunications Services	148,000	81,739	66,261	—
D.—Printing and Binding	4,400,000	4,219,699	180,301	—
E.—Paper and Publications	4,067,000	3,326,362	740,638	—
GROSS TOTAL	£ 10,777,000	9,769,240	1,065,930	58,170
			Surplus of Gross Estimate over Expenditure £1,007,760	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £59,214	
F.—Appropriations in Aid	1,477,000	1,536,214		
NET TOTAL	£ 9,300,000	8,233,026	Total Surplus to be surrendered £1,066,974	

I have examined the above account and find that it is correct and that the figures are properly accounted for and that the account is in accordance with the accounts of the Stationery Office for the year ended 31st December 1985.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—Anticipated consultancy services were not required.

B.1.—Excess due to the charge for the disposal of waste paper, which had been provided under Subhead E, being transferred to this Subhead.

B.2.—Anticipated expenditure on office machinery did not materialise.

C.—The saving was due to an overestimation of the costs of postal services by An Post.

E.—The saving was due mainly to the decrease in VAT rates and to orders scheduled for fulfilment before the end of the year not being delivered.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of publications	460,000	478,457
2. Supplies and services provided on repayment	991,000	964,730
3. Miscellaneous receipts	26,000	93,027
	<u>£1,477,000</u>	<u>£1,536,214</u>
3. Reoumpment 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, 1985

	£
Paper	1,272,411
Miscellaneous	275,083
	<u>£1,547,494</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 one officers received payment for working overtime; fifty of these received amounts varying from £417 to £4,129. The total expenditure on overtime was £75,329.

Seventeen officers received allowances totalling £5,791; five of these received amounts ranging from £433 to £2,226.

NOTES

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

—£614 and £160 in respect of unforeseeable additional charges incurred in the execution of contracts (S.9/8/51).

—£2,435 in respect of a clerical error in a tender (S.9/4/58).

Additional expenditure of £2,357 was incurred in four cases where, on discovery by the lowest tenderer that because of a genuine clerical error in his tender, the price on the basis of which the contract had been awarded to him was too low, the contract had to be cancelled and a fresh contract placed with the next lowest tenderer (S.9/4/58).

Free copies of official publications valued at £1,243 were issued to various organisations during the year (S.46/13/50, S.71/14/46, S.46/29/30, S.46/5/45, S.46/37/24, S.46/1/39 and S.46/3/67).

A sum of £28, stolen from the Government Publications Sales Office, was written off (S.49/3/78).

PATRICK C. HOWARD,
Accounting Officer,

STATIONERY OFFICE,
29th April, 1986.

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.

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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 ...	5,955,000	5,805,059	149,941	—
B.1.—Travelling and Incidental Expenses	1,435,000	1,462,658	—	27,658
B.2.—Office Machinery and other Office Supplies	22,000	18,855	3,145	—
C.—Postal and Telecommunications Services	121,000	119,427	1,573	—
D.—Stores	116,000	114,790	1,210	—
E.—Equipment	822,000	770,716	51,284	—
GROSS TOTAL	£ 8,471,000	8,291,505	207,153	27,658
			Surplus of Gross Estimate over Expenditure £179,495	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £69,658	
Deduct— F.—Appropriations in Aid	1,295,000	1,225,342	Net Surplus to be surrendered £109,837	
NET TOTAL	£ 7,176,000	7,066,163		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead a sum of £150,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- B.2.—Saving due to a reduction in the volume of data requiring processing by computer bureau on a contract basis.
- E.—A number of accounts in respect of goods delivered were not submitted in time for payment before the end of the year.

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	6,000	5,957
2. Fees payable pursuant to 23 Vict., c.4 (Sec.9)	24,000	25,651
3. Miscellaneous	4,000	7,031

	Estimated	Realised
	£	£
ORDNANCE SURVEY		
4. Sales of Maps	1,260,000	1,186,703
5. Miscellaneous	1,000	—
	<u>£1,295,000</u>	<u>£1,225,342</u>

2. and 3. Receipts were greater than expected due to improved demand for certified extracts and copies of Valuation Office documents and other miscellaneous services provided by the Valuation Office.

4. Receipts from sales of maps were less than expected and a number of accounts due were not received before the close of the financial year.

EXTRA REMUNERATION

A total of one hundred and forty-four officers were paid overtime. Forty-seven officers received sums varying from £401 to £6,117. The total amount paid in respect of overtime was £93,937.

P. B. DUFFIN,
Accounting Officer.

VALUATION OFFICE,
22nd April, 1986.

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

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

APPENDIX

FACE VALUE OF MAPS SUPPLIED TO AND SPECIAL WORK DONE FOR OTHER GOVERNMENT DEPARTMENTS AND OFFICES DURING YEAR ENDED 31ST DECEMBER, 1985, WITHOUT REPAYMENT

Vote No.	Departments, etc.	Face Value of Maps	Cost of Special Work	Total
		£	£	£
4	Central Statistics Office	27,633	24	27,657
9	Office of the Revenue Commissioners ...	276	—	276
10	Public Works and Buildings	41,729	2,938	44,667
19	Office of the Minister for the Public Service	5	—	5
23	Office of the Minister for Justice	238	12	250
24	Garda Síochána	49,615	2,534	52,149
27	Land Registry and Registry of Deeds	18,280	4,156	22,436
29	Environment	22,777	246	23,023
30	Office of the Minister for Education	4,566	12,357	16,923
36	Forestry	43,839	2,678	46,517
37	Roinn na Gaeltachta	47	—	47
38	Agriculture	92,787	877	93,664
39	Labour	143	—	143
40	Industry, Trade, Commerce and Tourism ...	9	—	9
41	Communications	4,016	19,019	23,035
42	Defence	60,286	31,154	91,440
46	Social Welfare	201	—	201
47	Health	69	—	69
48	Energy	2,823	1,474	4,297
	TOTAL £	369,339	77,469	446,808

No maps were presented under copyright for year ended 31st December, 1985.

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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.	13,381,000	12,433,569	947,431	—
B.—Contributions towards Rates on premises occupied by Representatives of External Governments ...	90,000	75,512	14,488	—
GROSS TOTAL	£ 13,471,000	12,509,081	961,919	—
			Surplus of Gross Estimate over Expenditure £961,919	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £34,793	
<i>Deduct—</i> C.—Appropriations in Aid	412,000	377,207	Net Surplus to be surrendered £927,126	
NET TOTAL	£ 13,059,000	12,131,874		

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

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Social Insurance Fund and the Occupational Injuries Fund in respect of premises occupied in connection with Social Insurance (No. 1 of 1981 (sects. 67 and 123))	410,000	375,184
2. Payment by Local Authorities for premises occupied by Local Accounts and Supply staff, Department of the Environment (No. 14 of 1939 (sec. 17))	2,000	2,023
	£412,000	£377,207

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

P. B. DUFFIN,
Accounting Officer.

VALUATION OFFICE,
22nd April, 1986.

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, 1985, compared with the sum granted, for the salaries and expenses of the Office of the Minister for the Public Service and for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	4,870,000	4,857,634	12,366	—
A.2.—Consultancy Services	400,000	342,125	57,875	—
B.1.—Travelling and Incidental Expenses	648,000	450,587	197,413	—
B.2.—Office Machinery and other Office Supplies	220,000	254,493	—	34,493
C.—Postal and Telecommunications Services	240,000	210,267	29,733	—
D.—Central Computing Service ...	900,000	882,653	17,347	—
E.—Institute of Public Administration (Grant-in-Aid)	1,068,000	1,068,000	—	—
F.—Gaeleagras na Seirbhíse Poiblí ...	36,000	34,674	1,326	—
G.—Civil Service Arbitration Board ...	15,000	11,291	3,709	—
H.—Review Body on Higher Remuneration in the Public Sector	3,000	800	2,200	—
GROSS TOTAL	£ 8,400,000	8,112,524	321,969	34,493
			Surplus of Gross Estimate over Expenditure £287,476	
	Estimated	Realised	Surplus of Appropriations in Aid realised £211,186	
I.—Appropriations in Aid	1,000,000	1,211,186	Total Surplus to be surrendered £498,662	
NET TOTAL	£ 7,400,000	6,901,338		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Due to unforeseen circumstances a number of consultancy assignments planned for 1985 were not undertaken, thereby resulting in a saving.
- B.1.—The saving arose mainly because expenditure on advertising was lower than anticipated and certain additional services which had been envisaged did not come into operation during the year.
- B.2.—The excess arose from the necessity to purchase a net-worked micro-computer system for which provision had not been made.
- C.—The saving arose because certain additional telephone services, for which provision had been made, did not arise during the year.

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 1985.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from An Post and Bord Telecom Éireann	20,000	27,500
2. Receipts from computer services rendered by Central Computing Service	950,000	1,151,414
3. Recoupment of salaries, etc., of officers on secondment	3,000	2,713
4. Recoupment of certain travelling and subsistence expenses from the EEC etc.	12,000	17,803
5. Miscellaneous	15,000	11,756
	<u>£1,000,000</u>	<u>£1,211,186</u>

1. The surplus was due to a receipt from Bord Telecom Éireann in respect of 1984 not being received until 1985.
2. The extra revenue arose mainly from the level of computer services provided on a repayment basis to the Department of Social Welfare and certain other agencies being greater than anticipated.
3. The small shortfall is due to the estimate figure having been rounded to the nearest thousand pounds.
4. The surplus was due to the frequency of travel on EEC business being greater than expected.
5. Receipts under this heading are, of their nature, difficult to estimate accurately.

EXTRA REMUNERATION

Thirty officers received sums ranging from £451 to £1,667 for roster and programming duties. Two officers received sums of £514 and £657 respectively for performance of higher duties. One officer received an allowance of £1,056 in respect of duties as a delegate at meetings abroad. One officer received a sum of £440 in respect of a disturbance allowance. Ninety-two officers in all received sums in respect of overtime. Sixty-three of these received amounts ranging from £416 to £4,165. The total amount paid in respect of overtime was £84,894. A Principal Officer received £1,029 in respect of his membership of the Legal Aid Board. The total number of officers who received extra remuneration was one hundred and forty-four.

NOTES

This Account includes the sum of £22,123 in respect of the Irish Staff Member with the European Institute of Public Administration.

Ex-gratia payments amounting to £51 were made to three officers in respect of loss and damage to personal property in the course of official duties (EI/67/79).

In addition to the grant-in-aid issued from the Vote, an extra amount of £85,000 was issued to the Institute of Public Administration from the Vote for Increases in Remuneration and Pensions (No. 49).

Vote 19

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS ETC., ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1985.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1985
Civil Service Arbitration Board	1950/51	£ 272,295
Review Body on Higher Remuneration in the Public Sector	1969/70	305,359

KEVIN MURPHY,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
29 Aibreán, 1986

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

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

VALUE OF COMPUTER TIME RENDERED TO OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1985 WITHOUT REPAYMENT.

Number of Vote	Department, etc.	Amount
		£
4	Central Statistics Office	228,334
7	Office of the Minister for Finance	121,741
8	Comptroller and Auditor General	368
10	Public Works and Buildings	1,881
16	Stationery Office	461
17	Valuation and Ordnance Survey	2,741
20	Civil Service Commission	12,871
23	Office of the Minister for Justice	16,028
24	Garda Síochána	43,697
25	Prisons	4,358
29	Environment	122,536
30	Office of the Minister for Education	16,946
31	Primary Education	56,999
32	Post-Primary Education	25,503
35	Fisheries	572
36	Forestry	35,878
38	Agriculture	48,569
39	Labour	91,116
40	Industry, Trade, Commerce and Tourism	2,615
41	Communications	3,192
42	Defence	75,573
44	Foreign Affairs	63,198
46	Social Welfare	6,443
47	Health	2,545
48	Energy	2,215
		£986,380

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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	1,340,000	1,300,440	39,560	—
A.2.—Examiners, etc.	115,000	106,667	8,333	—
B.1.—Travelling and Incidental Expenses	125,000	135,246	—	10,246
B.2.—Office Machinery and other Office Supplies	81,000	80,897	103	—
C.—Postal and Telecommunications Services	139,000	98,113	40,887	—
D.—Examinations	260,000	230,597	29,403	—
GROSS TOTAL	£ 2,060,000	1,951,960	118,286	10,246
			Surplus of Gross Estimate over Expenditure £108,040	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Deficiency in Appropriations in Aid realised £106,502	
E.—Appropriations in Aid	920,000	813,498		
NET TOTAL	£ 1,140,000	1,138,462	Net Surplus to be surrendered £1,538	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—In addition to the amount expended under this subhead, a sum of £61,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

A.2.—A reduction in candidature at some competitions led to savings in examination costs.

B.1.—Recruitment of the new category of temporary clerical trainees involved increased travelling and subsistence costs.

C.—General postal and telephone charges were less than anticipated.

D.—Candidature at some competitions was smaller than anticipated resulting in savings on accommodation costs.

Vote 20

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from An Post and Bord Telecom Éireann	400,000	274,728
2. Receipts from County and County Borough Councils, Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))	519,000	536,522
3. Miscellaneous	1,000	2,248
	<u>£920,000</u>	<u>£813,498</u>

1. Services rendered on behalf of An Post and Bord Telecom Éireann were less than anticipated.

3. It is difficult to estimate accurately the miscellaneous receipts under this heading.

EXTRA REMUNERATION

Two officers received allowances of £487 and £652 respectively for performance of higher duties and one officer received an allowance of £412 for word processing duties. A gratuity of £500 was paid to one officer in respect of special duties. Twenty-two officers in all received sums in respect of overtime. Seven of these received amounts varying from £629 to £3,787. The total amount paid in respect of overtime was £16,373.

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

NOTES

Subhead B.1 includes a charge of £4,206 in respect of legal fees for a personal injury claim (C.S. 1/55/82 refers).

A sum of £10 in respect of theft from petty cash was written off as irrecoverable (C.S. 1/49/85).

PAUL CASSIDY,
Accounting Officer.

CIVIL SERVICE COMMISSION,
25 Aibreán, 1986.

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, 1985, 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 ...	510,000	475,815	34,185	—
B.—Travelling and Incidental Expenses	60,000	36,933	23,067	—
C.—Publicity and Advertising	20,000	10,318	9,682	—
D.—Postal and Telecommunications Services	30,000	27,789	2,211	—
E.—Office Machinery	20,000	30,303	—	10,303
F.—Consultancy and Legal Fees ...	15,000	8,134	6,866	—
TOTAL	£ 655,000	589,292	76,011	10,303

Surplus to be surrendered £65,708

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A, B, and D.—The saving on these subheads arose because of a delay in appointing additional staff.

C.—The saving arose because expenditure on publicity and advertising was curtailed as a result of an unforeseen increase in the number of complaints received.

E.—The excess was due to the provision of computer equipment.

F.—The saving arose because expenditure on legal and other advice was less than had been anticipated.

EXTRA REMUNERATION

Twenty-one officers in all received sums in respect of overtime. Seven of these received amounts varying from £414 to £1,383. The total amount paid in respect of overtime was £8,269.

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

D. S. ÓCURRÁIN,
Accounting Officer.

OFFICE OF THE OMBUDSMAN,
29 Aibreán, 1986.

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 SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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	27,631,000	26,885,413	745,587	—
B.—Payments under the Contributory Pensions Schemes for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	4,350,000	4,235,384	114,616	—
C.— <i>Ex-gratia</i> pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers ...	3,000,000	2,974,699	25,301	—
D.—Additional Allowances and Gratuities in respect of Established Officers and payments in respect of Transferred Service	9,550,000	8,841,890	708,110	—
E.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	28,000	24,373	3,627	—
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 ...	6,070,000	7,054,685	—	984,685
G.—Injury Grants and Medical Fees ...	69,000	67,277	1,723	—
H.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	40,000	31,210	8,790	—
GROSS TOTAL	£ 50,738,000	50,114,931	1,607,754	984,685
			Surplus of Gross Estimate over Expenditure £623,069	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £1,147,016	
I.—Appropriations in Aid	7,296,000	8,443,016		
NET TOTAL	£ 43,442,000	41,671,915	Total Surplus to be surrendered £1,770,085	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £1,336,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- B.—In addition to the amount expended under this subhead, a sum of £210,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- C.—In addition to the amount expended under this subhead, a sum of £148,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- D.—The cost of lump sums and death gratuities is difficult to predict because of wide fluctuations from year to year in the numbers who retire on ill-health grounds, or before the maximum retiring age or die in service. In addition to the amount expended under this subhead, a sum of £443,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- E.—It is not possible to predict accurately the diminution of numbers due to deaths.
- F.—Due to the higher age structure and retirement age for non-established employees, there is a wide fluctuation from year to year in the numbers of deaths and ill-health retirements which cannot be accurately forecast. In addition to the amount expended under this subhead, a sum of £360,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- G.—In addition to the amount expended under this subhead, a sum of £3,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- H.—It is not possible to predict accurately diminution of numbers due to deaths.

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)	27,000	27,390
2. 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))	2,895,000	2,937,000
3. Receipts in respect of pension liability of staff on loan, etc.	150,000	153,404
4. Contributions to Widows' and Children's Pensions Schemes for Civil Servants and others	4,080,000	5,060,952
5. Repayment of Gratuities, etc.	10,000	73,257
6. Purchase of Notional Service	120,000	175,977
7. Miscellaneous	14,000	15,036
	<u>£7,296,000</u>	<u>£8,443,016</u>

4. Higher contributions arose from pay increases during the year. In addition, recoupment of contributions held in Departmental Suspense Accounts were monitored more closely to bring receipts into line with financial year. This resulted in a higher level of recoupment in the year in question.
5. The number of gratuities repaid cannot be accurately forecast.
6. Due to the voluntary nature of option to purchase notional service it is difficult to predict the amount involved.

Vote 22

7. The miscellaneous small receipts arising under this subhead are generally difficult to predict.

EXTRA REMUNERATION

Forty-six pensioners received from public funds sums ranging from £442 to £18,625 as remuneration for services rendered.

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

KEVIN MURPHY,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
22 Aibreán, 1986.

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, 1985, 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 for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £7,605,000				
<i>Supplementary</i> 140,000				
	7,745,000	7,703,889	41,111	—
A.2.—Consultancy Services	40,000	41,414	—	1,414
B.1.—Travelling and Incidental Expenses	1,174,000	1,175,295	—	1,295
B.2.—Office Machinery and other Office Supplies	197,000	387,972	—	190,972
C.—Postal and Telecommunications Services				
<i>Original</i> £614,000				
<i>Less Supplementary</i> 100,000				
	514,000	538,436	—	24,436
D.—Payments to the Incorporated Council of Law Reporting for Ireland ...	41,000	27,497	13,503	—
E.—Commissions and Special Inquiries				
<i>Original</i> £250,000				
<i>Supplementary</i> 160,000				
	410,000	403,419	6,581	—
F.1.—Legal Aid—Criminal				
<i>Original</i> £2,000,000				
<i>Supplementary</i> 200,000				
	2,200,000	2,172,395	27,605	—
F.2.—Legal Aid Board (Grant-in-Aid)	1,462,000	1,462,000	—	—
G.1.—Compensation for Personal Injuries Criminally Inflicted	3,999,000	3,983,095	15,905	—
G.2.—The Irish Association for Victim Support	1,000	2,500	—	1,500
G.3.—Stardust Compensation Tribunal				
<i>Original</i> Nil				
<i>Supplementary</i> £1,000,000				
	1,000,000	791,966	208,034	—

Vote 23

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Conciliation Service	1,000	2,910	—	1,910
GROSS TOTAL				
Original £17,384,000				
Supplementary 1,400,000				
£ 18,784,000	18,784,000	18,692,788	312,739	221,527
			Surplus of Gross Estimate over Expenditure £91,212	
	Estimated	Realised	Surplus of Appropriations in Aid realised £11,087	
Deduct—				
I.—Appropriations in Aid	354,000	365,087		
NET TOTAL				
Original £17,030,000				
Supplementary 1,400,000				
£ 18,430,000	18,430,000	18,327,701	Total Surplus to be surrendered £102,299	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Fees for Nationality and Citizenship Certificates (No. 26 of 1956) ...	35,000	50,139

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £353,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- B.2.—The excess arose from a decision to have a centralised prison computer system rather than a system operated at prison level. A saving arose on the Prisons Vote as a consequence.
- D.—The saving arose because the Council did not spend the amount allocated for assistance towards the publication of legal text books.
- F.2.—In addition to the amount expended under this subhead, a sum of £42,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- G.2.—The excess was due to a decision to increase the grant payment to the Association.
- G.3.—The saving arose because a number of awards assessed by the Tribunal were not accepted before the end of the year.
- H.—The amount granted was a token provision.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Film Censorship fees (cash)	59,000	56,444
2. Recoupment of salaries, etc. of officers on secondment	279,000	278,092
3. Miscellaneous	16,000	30,551
	<u>£354,000</u>	<u>£365,087</u>

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

EXTRA REMUNERATION

Eighty-one officers received overtime payments in excess of £400 with amounts paid varying between £411 and £5,050. Overtime was paid to one hundred and seventy-one officers in all at a total cost of £105,022.

An Assistant Secretary received a fee of £1,379 as a member of the Legal Aid Board.

NOTES

Thirteen *ex-gratia* payments, totalling £3,887, were made to two counsel and eleven 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).

Ex-gratia payments of £47 and £7 were made to two officers for damage to personal property (E.109/41/41).

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH
PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER 1985

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1985
Criminal Injuries Compensation Tribunal	1974	140,414
Committee of Inquiry into Prisons ...	1984	59,881
Tribunal of Inquiry into "The Kerry Babies Case"	1984	344,815

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
28th April, 1986.

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, 1985, 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 ...	£ 179,069,000	£ 179,812,580	£ —	£ 743,580
B.1.—Travelling and Incidental Expenses	9,486,000	8,695,058	790,942	—
B.2.—Office Machinery and other Office Supplies	1,503,000	1,620,219	—	117,219
C.—Postal and Telecommunications Services	4,830,000	4,648,140	181,860	—
D.—Clothing and Accessories	1,680,000	1,191,294	488,706	—
E.—Station Services	1,683,000	1,876,155	—	193,155
F.—St. Paul's Garda Medical Aid Society (Grant-in-Aid)	23,000	21,929	1,071	—
G.—Transport	7,068,000	7,453,004	—	385,004
H.—Radio and other Equipment	2,835,000	4,720,422	—	1,885,422
I.—Aircraft	1,000	—	1,000	—
J.—Superannuation, etc.	31,554,000	29,161,830	2,392,170	—
K.—Witnesses' Expenses	380,000	323,584	56,416	—
GROSS TOTAL	£ 240,112,000	239,524,215	3,912,165	3,324,380
			Surplus of Gross Estimate over Expenditure £587,785	
	Estimated	Realised	Surplus of Appropriations in Aid realised £1,032,012	
Deduct—				
L.—Appropriations in Aid	6,294,000	7,326,012		
NET TOTAL	£ 233,818,000	232,198,203	Total Surplus to be surrendered £1,619,797	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—In addition to the amount expended under this subhead, a sum of £10,513,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

B.1.—The saving was mainly due to a reduction in the level of travelling during the year.

B.2.—The excess was mainly due to the purchase of additional computer equipment and other office machinery and was partly offset by savings on photocopying costs.

D.—The saving arose because it was decided that a reduction in stock levels was possible and as a result it was unnecessary to spend the entire provision.

E.—The excess was mainly due to expenditure on furniture and bedding supplies being higher than anticipated. In addition cleaning and medical expenses, which are difficult to forecast accurately, were greater than anticipated.

G.—The excess was mainly due to the purchase of extra vehicles and accessories which were found to be necessary.

H.—The excess arose mainly because of a decision to purchase outright in 1985 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.—The saving arose mainly because the number of retirements was less than expected. In addition to the amount expended under this subhead, a sum of £2,460,000 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 Pensions Scheme	2,200,000	2,680,701
2. Contributions to the Garda Síochána Spouses' and Children's Pensions Scheme	2,704,000	2,881,756
3. Miscellaneous Receipts	1,390,000	1,763,555
	<u>£6,294,000</u>	<u>£7,326,012</u>

1 and 2. Contributions to the Garda Síochána Pensions Scheme and the Spouses' and Children's Scheme are linked to pay rates and rose in step with pay increases during the year. In addition, wastage from the Force during 1985 was less than expected, which resulted in a higher level of contributions under the Garda Pensions Scheme.

3. The surplus arose because of higher than expected receipts from the proceeds of sales of used vehicles, old stores, and forfeited and unclaimed property and in respect of official accommodation.

Miscellaneous items comprised the following:—

	£
Repayment of advances under Subhead B.1.	25,226
Repayment for services rendered by the Garda Síochána	186,247
Recovery in respect of damage to official vehicles and other Garda property	63,229
Proceeds of sales of used vehicles, old stores and forfeited and unclaimed property	529,238
Fees for accident and malicious damage reports	351,439
Centage charge to Insurance Companies for collection of insurance premiums	36,976
Recovery of witnesses' expenses	23,306
Contributions to quarters	470,998
Minor unclassified items	76,896
	<u>£1,763,555</u>

Vote 24

STATEMENT OF LOSSES (GARDA VEHICLES ETC.)

In eighty-five accidents involving Garda Síochána vehicles, damage and other costs amounting to £307,928 was attributable to Garda personnel. In one of these cases compensation of £35 was recovered (S.13/18/56).

In three hundred and fifty-eight accidents involving Garda Síochána vehicles, damage and other costs amounting to £422,850 was not attributable to Garda personnel. In seventy-one of these cases compensation totalling £32,969 was recovered (S.13/18/56 and S.16/1/67).

In forty-six accidents involving Garda Síochána vehicles damage and other costs amounting to £130,550 was partly attributable to Garda personnel. In two of these cases, compensation totalling £2,995 was recovered.

In thirty-seven accidents involving Garda Síochána vehicles, damage and other costs amounting to £82,240 was charged where responsibility has yet to be assigned. In two of these cases compensation totalling £600 was received (S.13/18/56 and S.16/1/67).

In three hundred and fifty-two cases involving damage amounting to £120,027 to Garda Síochána vehicles, the Garda Authorities had determined that the damage was maliciously caused. In forty-three of these cases compensation totalling £22,600 was recovered (S.200/9/45).

EXTRA REMUNERATION

Eight thousand, one hundred and twenty-seven members of the Garda Síochána and fifty-six civilian employees received overtime payments in excess of £400, with amounts paid varying between £401 and £11,305. Overtime was paid to a total of ten thousand, nine hundred and fourteen persons in all at a total cost of £12,499,246.

Two members of the Garda Síochána received amounts of £182 and £198 from Vote 4 for work on the collection of statistics.

A member of the Garda Síochána received a payment of £160 in respect of law lectures delivered at UCG.

NOTES

£12,740 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 1985, without payment.

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

A sum of £233 representing the cost of repairs to a Garda car damaged in an accident involving an Army vehicle was written-off (S.13/7/63).

A sum of £19, the cost of towing a Garda car involved in a collision with a civilian vehicle, which was not recouped with repair costs, was written-off (S.13/7/63).

An advance of £120 to an Ex-Detective Garda was written-off as irrecoverable (S.13/7/63).

A sum of £1,181 was written-off in respect of a loss of money paid in respect of warrants (S.13/7/63).

Sums of £69 and £75 were written-off in respect of loss of moneys paid in respect of firearms certificates (S.13/7/63).

Sums of £333, £233, £308 and £1,600 were written-off in respect of the cost of repairs to four Garda vehicles maliciously damaged for which claims were not lodged under the Malicious Injuries Act (S.13/7/63).

Ex-gratia payments of £11 and £100 (Sterling) were made to two civilians in respect of expenses incurred in attending court as a result of incorrect notifications (S.13/14/76).

An *ex-gratia* payment of £1,000 plus £350 legal costs was made to a civilian arising out of injuries sustained in an accident involving a Garda vehicle (S.16/1/67).

Ex-gratia payments of £50, £337 and £261 were made to three civilians whose cars were damaged while being towed by Garda vehicles (S.13/14/76).

An *ex-gratia* payment of £26 was made to a civilian in respect of damage caused during a Garda search (S.13/14/76).

A sum of £560 plus £200 legal costs was paid to a civilian arising out of a claim for loss of personal property from a car which was in Garda custody (S.13/14/76).

A sum of £532 compensation plus £74 legal costs was paid to a foreign citizen in respect of expenses incurred by him in having to extend a visit to this country due to his car being impounded in error (S.13/14/76).

A payment of £261 plus £75 legal costs was made to a man whose parked car was damaged by a Garda riding a motorcycle which had been confiscated (S.13/14/76).

A payment of £126 was made to a civilian whose car was accidentally damaged by a Garda (S.13/14/76).

A payment of £852 plus £420 legal costs was made arising out of an accident which occurred while a Garda was directing traffic (S.16/1/67).

Sums of £14,500, £29,800 and £19,700 were charged to Subhead C in respect of postal services availed of 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 £29,847 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 £26,701 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 £13,993 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 £13,993 was charged to Subhead A in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Síochána Benevolent Society (S.13/34/30).

GARDA SÍOCHÁNA REWARD FUND, 1985

The following statement shows the total receipts proper to the Fund for the year 1985, and the amount of payments in that period and the balance of the Fund at 31st December, 1985.

	£
Balance brought forward on 1st January, 1985	9,765
Receipts for year ended 31st December, 1985	18,715
	<hr/>
	28,480
Payments for year ended 31st December, 1985	9,968
	<hr/>
Balance on 31st December, 1985	£18,512

The receipts into the Fund for the year amounted to £18,715 as shown hereunder:—

	£
Contribution from Garda Vote	415
Receipts from disciplinary measures	8,675
Revenue Rewards	8,003

Vote 24

	£
Fishery Rewards	1,622
	<u>£18,715</u>

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE
28th April, 1986.

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, 1985, compared with the sum granted, for expenses in connection with prisons, including centres of detention for juveniles; 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				
<i>Original</i> £28,425,000				
<i>Supplementary</i> 2,350,000				
	30,775,000	30,606,800	168,200	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £1,211,000				
<i>Less Supplementary</i> 200,000				
	1,011,000	1,011,673	—	673
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £442,000				
<i>Less Supplementary</i> 100,000				
	342,000	139,775	202,225	—
C.—Postal and Telecommunications Services				
<i>Original</i> £319,000				
<i>Less Supplementary</i> 100,000				
	219,000	211,442	7,558	—
D.—Buildings and Equipment				
<i>Original</i> £13,540,000				
<i>Less Supplementary</i> 500,000				
	13,040,000	13,685,359	—	645,359
E.—Prison Services, etc.				
<i>Original</i> £4,475,000				
<i>Supplementary</i> 350,000				
	4,825,000	4,799,188	25,812	—
F.—Manufacturing Department and Farm	396,000	338,075	57,925	—
G.—Probation and Welfare Services				
<i>Original</i> £1,342,000				
<i>Less Supplementary</i> 150,000				
	1,192,000	1,106,835	85,165	—
H.—Educational Equipment and Materials	165,000	165,539	—	539
I.—Prison Officers Medical Aid Society (Grant-in-Aid)	100,000	—	100,000	—
GROSS TOTAL				
<i>Original</i> £50,415,000				
<i>Supplementary</i> 1,650,000				
£	52,065,000	52,064,686	646,885	646,571
			Surplus of Gross Estimate over Expenditure	
			£314	

Vote 25

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>	£700,000			
<i>Less Supplementary</i>	110,000			
	590,000	633,623		
NET TOTAL				
<i>Original</i>	£49,715,000			
<i>Supplementary</i>	1,760,000			
	£ 51,475,000	51,431,063		
				Surplus of Appropriations in Aid realised £43,623
				Total Surplus to be surrendered £43,937

Estimated daily average number of prisoners	...	...	...	...	1,865
Actual daily average number of prisoners	...	...	...	...	1,876

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £1,174,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- B.2.—The saving arose from a decision to have a centralised computer system rather than a system operated at prison level. An excess arose on the Vote for the Minister for Justice as a consequence.
- F.—The saving arose because development in the workshop areas did not progress as had been anticipated and purchases of raw materials were consequently less than expected.
- G.—The saving arose mainly because expenditure on the acquisition and renovation of hostels and workshops and the provision of assistance to voluntary bodies for the operation of existing facilities was less than expected.
- 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)		
<i>Original</i>	£374,000	
<i>Less Supplementary</i>	110,000	
	264,000	288,086
2. European Social Fund	172,000	97,175
3. Miscellaneous	154,000	248,362
TOTAL		
<i>Original</i>	£700,000	
<i>Less Supplementary</i>	110,000	
	£ 590,000	633,623

1. The surplus arose because production in the manufacturing departments of Arbour Hill, Cork and Mountjoy Prisons was greater than expected, yielding higher than anticipated revenue from sales.
2. The deficiency arose because a number of planned projects did not proceed as anticipated.
3. The surplus arose because receipts from accommodation charges and sales of miscellaneous items were greater than anticipated; the latter mainly due to the introduction of new projects.

EXTRA REMUNERATION

One thousand, five hundred and sixty-three officers received overtime payments in excess of £400, with amounts paid varying between £402 and £20,336. Overtime was paid to one thousand, six hundred and twenty-two officers in all at a total cost of £9,034,685.

NOTES

The Governor of Cork Prison received an *ex-gratia* payment of £3,500 for acting also as Governor of Fort Mitchel, Spike Island.

Ex-gratia payments totalling £113 and ranging from £4 to £40 were made to eight officers in respect of damage to personal property (E.109/41/41).

An *ex-gratia* payment of £15 was made to an officer for dental treatment he received following an accident at Loughan House (E.109/83/57).

Compensation of £514 and £239 was paid in respect of claims arising out of traffic accidents involving official vehicles (S.13/16/74).

Compensation of £288 was paid to a commercial firm for damage caused to a vehicle entering prison property (S.13/16/74).

Compensation of £160 was paid in respect of a claim arising out of a traffic accident involving an officer driving a hired truck (S.13/16/74).

Compensation of £2,500 was paid to an ex-prisoner who suffered ill-health as a result of being prescribed incorrect medication while in prison (S. 13/14/76).

A sum of £5,000 was paid in respect of a claim arising out of an injury received by a trainee Prison Officer while on a training course (S.13/14/76).

A sum of £7,343 was paid in respect of a claim arising out of an injury received by a Prison Officer while on duty (S.13/14/76).

A sum of £3,500 was paid in respect of a claim arising out of an injury received by a Prison Officer while on duty (S.13/14/76).

A sum of £3,988 was paid in respect of a claim arising out of the death of a prisoner while in Prison (S.16/1/67)

Compensation of £37,500 was paid in respect of a claim arising out of the abandonment of a contract (S.13/6/85).

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
28th April, 1986.

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.

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st DECEMBER, 1985

	Agriculture	Other Industries	Total		Agriculture	Other Industries	Total
	£	£	£		£	£	£
Stock in hand on 1st January, 1985	20,893	194,899	215,792	Sales	41,674	243,693	285,367
Purchases	33,549	322,911	356,460	*Stock in hand on 31st December, 1985	18,120	273,965	292,085
Profit	5,352	—	5,352				
Loss	—	-152	-152				
	£59,794	£517,658	£577,452		£59,794	£517,658	£577,452

*Materials, £130,944; manufactured goods, £15,694; tools, etc., £145,447.

RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1st January, 1985	£ 30,963	Amount due in respect of sales as at 1st January, 1985	£ 50,139
Purchases during year ended 31st December, 1985	356,460	Sales during year ended 31st December, 1985	285,367
	<hr/> 387,423		<hr/> 335,506
†Amount due in respect of purchases as at 31st December, 1985	49,348	*Amount due in respect of sales as at 31st December, 1985	47,420
Expenditure from Subhead F as per Appropriation Account	<hr/> £338,075	Receipts under Subhead J(1) as per Appropriation Account	<hr/> £288,086
†Viz.—Public Departments, £14,981; other persons, £34,367.		*Viz.—Public Departments, £15,957; other persons, £31,463.	

A. WARD,
Accounting Officer.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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 ...	£ 7,654,000	£ 7,495,223	£ 158,777	£ —
B.1.—Travelling and Incidental Expenses	847,000	939,291	—	92,291
B.2.—Office Machinery and other Office Supplies	190,000	189,631	369	—
C.—Postal and Telecommunications Services	482,000	526,076	—	44,076
GROSS TOTAL	£ 9,173,000	9,150,221	159,146	136,367
			Surplus of Gross Estimate over Expenditure £22,779	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £83,070	
D.—Appropriations in Aid	550,000	633,070		
NET TOTAL	£ 8,623,000	8,517,151	Total Surplus to be surrendered £105,849	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Court Percentages (Cash)	25,000	36,301

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—In addition to the amount expended under this subhead a sum of £352,950 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

B.1.—The excess was due mainly to a higher than anticipated level of travelling by the judiciary and courts staff. There was also a greater increase in rates for traveling and subsistence than had been estimated.

C.—Telecommunications expenditure was greater than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fines	420,000	459,550
2. Fees	108,000	126,611
3. Miscellaneous	22,000	46,909
	£550,000	£633,070

Vote 26

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

EXTRA REMUNERATION

Sixty-three officers received overtime payments in excess of £400, with amounts paid varying between £417 and £4,289. Overtime was paid to one hundred and sixty-seven officers in all at a total cost of £79,878.

NOTE

Fees paid by means of Revenue stamps were:—

	£
District Court fees	1,736,377
Circuit Court fees	1,414,681
Judicature fees (including Bankruptcy fees, Judgments Registry fees and Chief Justice fees)	2,576,744

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
28th April, 1986.

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1985, compared with the sum granted, for the salaries and expenses of the Land Registry and of the Registry of Deeds.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	5,054,000	4,978,498	75,502	—
B.1.—Travelling and Incidental Expenses	214,000	98,875	115,125	—
B.2.—Office Machinery and other Office Supplies	314,000	367,570	—	53,570
C.—Postal and Telecommunications Services	224,000	350,838	—	126,838
TOTAL	£ 5,806,000	5,795,781	190,627	180,408

Surplus to be surrendered £10,219

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Land Registry Fees	£6,607,375
Registry of Deeds fees	£ 260,091

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £229,100 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- B.1.—The saving was mainly due to an anticipated large compensation payment not arising during the year.
- B.2.—The excess was mainly due to the purchase of additional computer equipment. This was partially offset by a saving on photocopying costs.
- C.—The excess was due to a decision to purchase outright a telephone system for which only leasing costs had been provided.

EXTRA REMUNERATION

Sixty-eight officers received overtime payments in excess of £400, with amounts paid varying between £413 and £3,487. Overtime was paid to one hundred and seventy-one officers in all at a total cost of £96,595.

Vote 27

NOTE

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

		£
Land Registry Fees	... ..	484,671
Registry of Deeds Fees	... ..	593,560

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
28th April, 1986.

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.

CHARITABLE DONATIONS AND BEQUESTS Vote 28

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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 ...	£ 104,000	£ 100,974	£ 3,026	£ —
B.—Travelling and Incidental Expenses	8,000	7,357	643	—
C.—Postal and Telecommunications Services	8,000	7,053	947	—
GROSS TOTAL	£ 120,000	115,384	4,616	—
			Surplus of Gross Estimate over Expenditure £4,616	
<i>Deduct—</i>	Estimated	Realised	Deficiency in Appropriations in Aid realised £798	
D.—Appropriations in Aid	1,000	202		
NET TOTAL	£ 119,000	115,182	Net Surplus to be surrendered <u>£3,818</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—In addition to the amount expended under this subhead a sum of £5,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

B.—Expenditure on incidental, legal and stationery expenses was less than anticipated.

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

APPROPRIATIONS IN AID

D.—The minimum amount which could be shown in the Estimate was £1,000, which greatly exceeded the anticipated receipts.

EXTRA REMUNERATION

One officer received an overtime payment of £449. Overtime was paid to six officers in all at a total cost of £1,442.

NOTE

Two amounts of £39 and £47 respectively were lost to theft (S.13/7/63).

ANTOINETTE DORIS,
Accounting Officer.

OFFICE OF CHARITABLE DONATIONS AND BEQUESTS,
14th April, 1986.

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 29

ENVIRONMENT

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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 <i>Original</i> £10,621,000 <i>Less Supplementary</i> 28,000	10,593,000	10,527,076	65,924	—
A.2.—Consultancy Services	30,000	24,845	5,155	—
B.1.—Travelling and Incidental Expenses	1,782,000	1,795,682	—	13,682
B.2.—Office Machinery and other Office Supplies	625,000	286,069	338,931	—
C.—Postal and Telecommunications Services	977,000	800,787	176,213	—
D.—Commissions and Special Inquiries	8,000	5,475	2,525	—
E.1.—Local Authority Housing Subsidy <i>Original</i> £179,300,000 <i>Less Supplementary</i> 3,700,000	175,600,000	175,612,163	—	12,163
E.2.—Grants to first time purchasers of new houses <i>Original</i> £11,500,000 <i>Supplementary</i> 1,000,000	12,500,000	12,219,850	280,150	—
E.3.—Grants for improvements to houses <i>Original</i> £8,000,000 <i>Less Supplementary</i> 500,000	7,500,000	7,351,934	148,066	—
E.4.—Other Housing Grants and Subsidies <i>Original</i> £31,383,000 <i>Supplementary</i> 3,166,000	34,549,000	32,754,753	1,794,247	—
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 <i>Original</i> £200,000 <i>Less Supplementary</i> 100,000	100,000	73,000	27,000	—
F.1.—Water Supply and Sewerage, etc., Subsidies	43,600,000	43,770,389	—	170,389

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.2.—Water Supply and Sewerage Grants				
<i>Original</i> £3,630,000				
<i>Less Supplementary</i> 630,000				
	3,000,000	2,865,492	134,508	—
F.3.—Public Water Supply Grants				
<i>Original</i> £2,550,000				
<i>Less Supplementary</i> 550,000				
	2,000,000	2,174,126	—	174,126
G.—Recoupment of Expenditure in respect of Register of Electors				
<i>Original</i> £675,000				
<i>Less Supplementary</i> 1,000				
	674,000	672,775	1,225	—
H.—An Foras Forbartha Teo.—Administration and General Expenses (Grant-in-Aid)				
<i>Original</i> £3,300,000				
<i>Less Supplementary</i> 6,000				
	3,294,000	3,294,000	—	—
I.—Local Improvements Scheme ...	2,150,000	2,150,000	—	—
J.—Grants in respect of Road Works, Road Safety and Related Services				
<i>Original</i> £153,439,000				
<i>Less Supplementary</i> 1,000				
	153,438,000	154,438,000	—	1,000,000
K.—Licensing and Registration of Motor Vehicles, Licensing of Drivers and Testing of Vehicles				
<i>Original</i> £7,219,000				
<i>Less Supplementary</i> 13,000				
	7,206,000	7,202,895	3,105	—
L.—Recoupment of Expenditure on foot of certain Malicious Injuries				
<i>Original</i> £8,000,000				
<i>Supplementary</i> 10,000,000				
	18,000,000	18,753,915	—	753,915
M.—Grant to Local Authorities in relief of Domestic Rates				
<i>Original</i> £166,000,000				
<i>Supplementary</i> 3,000,000				
	169,000,000	169,000,000	—	—
N.—Grant to Local Authorities in lieu of Rates on Agricultural Land				
<i>Original</i> £116,000,000				
<i>Supplementary</i> 2,000,000				
	118,000,000	118,000,000	—	—
O.—Payment to Dublin Inner City Group Fund (Grant-in-Aid)	300,000	300,000	—	—
P.—Grants for the Public Library Service	1,607,000	1,606,996	4	—

Vote 29

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Q.—Rehabilitation of Travelling People	2,369,000	2,239,851	129,149	—
R.—An Bord Pleanála				
<i>Original</i> £840,000				
<i>Less Supplementary</i> 1,000				
	839,000	897,000	—	58,000
S.—Fire and Emergency Services	2,880,000	2,516,455	363,545	—
T.—Waste Disposal Facilities				
<i>Original</i> £1,255,000				
<i>Less Supplementary</i> 920,000				
	335,000	306,984	28,016	—
U.—Miscellaneous Services				
<i>Original</i> £451,000				
<i>Supplementary</i> 300,000				
	751,000	743,448	7,552	—
GROSS TOTAL				
<i>Original</i> £761,691,000				
<i>Supplementary</i> 13,016,000				
	£ 774,707,000	773,383,960	3,505,315	2,182,275
			Surplus of Gross Estimate over Expenditure £1,323,040	
			Deficiency in Appropriations in Aid realised £268,323	
Deduct—	Estimated	Realised		
V.—Appropriations in Aid	30,551,000	30,282,677		
NET TOTAL			Net Surplus to be surrendered £1,054,717	
<i>Original</i> £731,140,000				
<i>Supplementary</i> 13,016,000				
	£ 744,156,000	743,101,283		

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Conscience Money £1,058

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—In addition to the amount expended under this subhead, a sum of £405,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

A.2.—Expected demands for consultancy services did not arise.

B.2.—Savings were due principally to the fact that a major computerisation project did not proceed as projected.

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

D.—The level of claims for payment received was less than anticipated.

- E.2. and E.3.—The maturity rate for grants was less than anticipated.
- E.4.—The bulk of the savings arose due to the fact that the level of claims for mortgage subsidy payments received was less than anticipated.
- E.6.—The number of cases coming before the Rent Tribunal was less than anticipated.
- F.2.—Reduced level of group activity accounted for savings.
- F.3.—Progress on local authority schemes attracting grants was greater than anticipated.
- G.—In addition to the amount expended under this subhead, a sum of £17,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- J.—The demand by local authorities for recoupment arising from the progress of road works was greater than anticipated. 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).
- K.—In addition to the amount expended under this subhead, a sum of £238,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- L.—The level of claims from local authorities was greater than expected.
- Q.—Recoupment of claims from local authorities were less than expected.
- R.—Computerisation costs not provided for accounted for the excess. In addition to the amount expended under this subhead, a sum of £19,400 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- S.—Savings arose mainly due to the fact that local authority expenditure attracting contributions was less than anticipated.
- T.—Savings arose due to deferment of a planning application for the proposed central waste facility.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by Local Authorities, etc., for audit of their accounts	900,000	609,890
2. Costs payable by Local Authorities in relation to Inquiries	18,000	16,781
3. Expenses repayable by Local Authorities under section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939)	90,000	100,675
4. Inspection fees in respect of the scheme of structural guarantees for new houses	375,000	279,135
5. Fees payable by applicants for driving tests	1,400,000	1,446,223
6. 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, I and J)	4,180,000	4,149,660
7. Receipts from European Social Fund	497,000	409,650
8. Contributions in lieu of rates	23,000,000	23,000,000
9. Foreign exchange loss guarantees for building societies	1,000	132,164
10. Miscellaneous, including refunds of certain housing grants, salaries of officers on loan to outside bodies and other refunds and payments from EEC	90,000	138,499
	<u>£30,551,000</u>	<u>£30,282,677</u>

Vote 29

- 1, 2 and 3. Receipts in respect of these items are difficult to estimate accurately.
4. A fall off in registrations resulted in the level of fees being less than anticipated.
7. Receipts are difficult to estimate accurately.
9. Accurate estimation is not possible due to fluctuating exchange rates.
10. The principal receipts under this heading were:—
Refund of salaries of officers on loan to outside bodies, £66,754; recoupment of travelling expenses from the EEC, £34,827; refund of private housing grants, £23,284; Fire Prevention Council superannuation scheme contribution, £6,855.

EXTRA REMUNERATION

One Assistant Planning Inspector, one Assistant Principal Officer, one Auditor, eleven Higher Executive Officers, two Executive Officers, two Typists and two Messengers received amounts ranging from £400 to £3,390 for special or higher duties. The total amount paid was £38,385.

One Administrative Officer, six Higher Executive Officers, twelve Executive Officers, five Staff Officers, fifteen Clerical Officers, twenty-seven Clerical Assistants, three Key Punch Operators, two Paperkeepers, seventeen Messengers and eight Services Attendants received amounts ranging from £400 to £4,774 for overtime. The total number of officers who performed overtime was two hundred and seventy-three and the total expenditure was £119,943.

One Assistant Secretary, one Engineering Inspector and one Environmental Services Inspector received amounts ranging from £400 to £741 for attendance at meetings abroad. The total amount paid was £6,530.

NOTES

In addition to the grant-in-aid issued from the Vote, an extra amount of £128,000 was issued to An Foras Forbartha Teoranta from the Vote for Increases in Remuneration and Pensions (No. 49) and a further sum of £99,575 was issued from Subhead U.6. in respect of the expenses of the Environmental Awareness Bureau which is administered by an Foras Forbatha.

A total of £870,588 was charged to subhead A.1., in respect of staff assigned to An Bórd Pleanála (£627,264), The Rent Tribunal (£76,031), The Fire Services Council (£99,766) and the Irish Water Safety Association (£67,527), respectively.

A sum of £1,899 was charged to Subhead B.1. in respect of travelling and subsistence incurred by staff assigned to An Bórd Pleanála.

A sum of £37,500 was charged to Subhead B.1. in settlement of a personal injuries claim by a member of the public arising from an accident at a polling station (S.14/1/85).

A sum of £1,900 was written off in respect of items stolen from the Department's office in Parkgate Street (S.74/5/85).

DUBLIN INNER CITY GROUP FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1985

Receipts		Payments	
	£		£
Balance on 1st January, 1985	359,459	Grants (see schedule)	370,921
Grant-in-Aid	300,000		
		Balance on 31st December, 1985	288,538
	£659,459		£659,459

SCHEDULE

DUBLIN INNER CITY GROUP FUND—PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1985

Project	Agent (a)	Amount
		£
1. North Inner City Co-operative— Grant for Rent one year to November, 1985.	Dublin Corporation	10,500
2. Trendi Co-op, Ltd., Sherrif Street— Grant towards cost of purchase of machinery and working capital.	IDA	7,500
3. Phoenix Crafts, Ltd.— Grant towards cost of purchase of machinery and working capital.	Do.	35,000
4. East Wall Secretarial Service— Grant towards cost of equipment.	Do.	11,906
5. St. Audoen's Co-operative— Grant towards operating costs to June '84, bandsaw, timbercutting.	Dublin Corporation	3,816
6. Fatima Development Group— (i) Grant towards cost of equipment for Laundrette Co-op.	Do.	9,410
(ii) Salary of community worker.	Do.	12,500
7. Mescam Holdings, Ltd.— Grant towards cost of conversion of Synod Hall.	Do.	5,305
8. Grant to Tosach—Training Courses, 1982.	AnCo	4,630
9. Dublin Institute for Adult Education— Grant for Programme for disadvantaged mothers.	Dublin Corporation	2,610
10. Training Workshop in Horticulture— Grant towards cost of educational aids and equipment.	AnCo	1,493
11. St. Mary's Youth Club, East Wall— Grant for improvement to premises.	Dublin Corporation	2,800
12. Rialto Parish Centre— Grant for renovations to centre.	Do.	6,657
13. St. James' Parochial Hall, Bow Lane— Grant towards cost of renovations to Parochial Hall.	Do.	7,577
14. St. Andrew's, Rialto— Grant towards cost of alterations and fire precaution works.	Do.	2,000
15. St. Francis Xavier Boys Club, Upper Sherrard Street— Grant towards additional cost of renovations.	Do.	9,000
16. East Wall Community Centre, Ltd.— Grant towards cost of electrical work.	Do.	3,877
17. Charlemont Community Association— Grant towards provision of Community Centre at Tom Kelly Road.	Do.	34,510
18. Bridgefoot Street Development Group— Grant towards cost of equipment.	Do.	258
19. Rialto Sports Council— Grant towards cost of sports equipment in 1985.	Do.	750
20. North Wall Community Co-op, Ltd.— Grant towards cost of converting flat at Lower Sheriff Street.	Do.	3,200
21. Catholic Boy Scouts, 42nd Dolphin's Barn Unit— Grant towards cost of materials for new Scouts Hall.	Do.	45,000
22. CYMS, North Frederick Street— Grant towards cost of materials for renovation of premises.	Do.	6,000
23. CBSI—St. Teresa's Unit, Donore Avenue— Grant towards building costs of scouts premises.	Do.	3,000
24. Gingerbread Ireland— Grant towards cost of refurbishing/furnishing of premises.	Do.	3,100
25. An Taisce— Grant towards renovation and repairs to Tailor's Hall.	Do.	4,246
26. Free Legal Advice Centre (FLAC)— Grant towards purchase of office equipment.	Do.	3,600

Vote 29

SCHEDULE—continued

Project	Agent (a)	Amount
		£
27. Dublin and District School Boy's League— Grant towards purchase of office equipment.	Dublin Corporation	1,318
28. Aghrim Street Community Concern— Grant towards kitchen and music equipment.	Do.	223
29. The Irish/Jewish Museum— Grant towards cost of materials for renovation.	Do.	2,500
30. Royal Canal Amenity Group— Grant towards cost of reconstruction of locks on Royal Canal.	Do.	17,507
31. CIE— Grant towards cost of installation of lock gates.	Do.	1,000
32. Central Fisheries Board— Grant towards cost of Royal and Grand Canal restocking programme, labour costs.	Do.	1,408
33. Dublin Parks Tennis League— (i) Grant towards cost of 1984 programme; (ii) Grant towards cost of 1985 programme.	Do. Do.	1,554 15,400
34. British Railway Boxing Club, North Wall— Grant towards cost of purchase of equipment.	Do.	600
35. CBS James's Street— Grant towards (i) cost of purchase of video and screen; (ii) purchase of mini-bus.	Do. Do.	2,000 5,000
36. Youth and Music Centre— Grant towards cost of repairs to roof of premises at 32 Kevin Street.	Do.	1,590
37. St. Patrick's National School, Ringsend— Grant towards cost of sports and recreation equipment.	Do.	1,000
38. Starette Majorette Corps— Grant towards cost of uniforms and equipment.	Do.	300
39. Adam and Eve Youth Club— Grant towards cost of recreational equipment.	Do.	700
40. Oliver Bond Tenants Association— Grant towards purchase of TV, Video Equipment.	Do.	1,237
41. Dublin Street Carnival— Grant towards running costs of mask-making workshops.	Do.	850
42. St. Joseph's GFC East Wall— Grant towards cost of transport and football gear.	Do.	500
43. St. Catherine's Boys Club— Grant towards cost of disco, video equipment.	Do.	1,079
44. St. Michan's Parish Youth Club— Grant towards purchase of equipment.	Do.	500
45. Mater Dei School— Grant towards cost of sports equipment.	Do.	500
46. St. Vincent de Paul Society— Grant towards running costs of Hostel for young boys.	Eastern Health Board	15,000
47. North Centre City Community Action Project— Grant towards cost of purchase of secondhand replacement minibus.	Dublin Corporation	6,000
48. Lourdes Day Care Centre— Grant towards cost of improvements to security system.	Do.	2,500
49. Westland Row/City Quay Social Services Council— Grant towards administration costs.	Do.	3,000
50. South Inner City Community Development Assoc.— (i) Grant towards Co-ordinators salary 1985; (ii) Grant towards cost of survey of the Liberties.	Do. Do.	5,000 8,982
51. St. Laurence O'Toole CBS, Seville Place— Purchase of photocopying machine.	Do.	1,000
52. St. Teresa's Gardens Development Committee— Grant towards salary of Co-ordinator.	Do.	10,000
53. Irish Architectural Archive— Grant towards cost of study of inner city.	Do.	12,500

SCHEDULE—continued

Project	Agent (a)	Amount
		£
54. Dr. Barnard's Fatima Mansions Project— Grant towards cost of pre-school facilities.	Dublin Corporation	2,000
55. Parish of Our Lady of Lourdes— Grant towards cost of bollards at entrance to Church grounds.	Do.	850
56. North Wall Community Workshops, Ltd.— Grant towards cost of sewerage connection.	Do.	2,828
57. The Liberty Creche, 92 Meath Street— Grant towards flooring and equipment.	Do.	3,000
58. Stoneybatter and District Youth and Community Council— Grant towards printing costs of Report/Survey.	Do.	1,000
59. Bolton Street College of Technology— Grant towards cost of Henrietta Street Project Report.	Do.	250
TOTAL		£370,921

(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, 1985

Receipts		Payments	
Balance on 1st January, 1985	£ 6,344	Expenditure (see schedule)	£ 1,006,778
Grant-in-Aid, 1985	1,000,000		
Debit Balance at 31st December, 1985	434		
	£1,006,778		£1,006,778

SCHEDULE

TASK FORCE ON SPECIAL HOUSING AID FOR THE ELDERLY. PAYMENTS IN YEAR ENDED 31ST
DECEMBER, 1985

Payee	Amount
	£
Southern Health Board	120,000
North-Western Health Board	130,000
Midland Health Board	100,000
Western Health Board	155,000
Eastern Health Board	170,000
North-Eastern Health Board	120,000
Mid-Western Health Board	85,000
South-Eastern Health Board	90,000
Martin Brothers	26,106
W. Lawlor Builders, Ltd.	10,261
Miscellaneous	411
TOTAL	£1,006,778

Vote 29

ENVIRONMENTAL WORKS (YOUTH EMPLOYMENT) SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1985

Receipts		Payments	
	£		£
Balance on 1st January, 1985	2,382,414	Grants (see schedule)	3,498,119
Department of Labour (Subhead T)	2,250,000	Balance at 31st December, 1985	1,134,295
	£4,632,414		£4,632,414

SCHEDULE

ENVIRONMENTAL WORKS (YOUTH EMPLOYMENT) SCHEME SUSPENSE ACCOUNT—
PAYMENTS TO LOCAL AUTHORITIES IN YEAR ENDED 31ST DECEMBER, 1985

Local Authority	Amount
	£
Cork County Council	267,269
Donegal County Council	80,227
Galway County Council	186,159
Kerry County Council	218,003
Kildare County Council	429,120
Kilkenny County Council	63,986
Leitrim County Council	104,045
Limerick County Council	91,101
Meath County Council	15,441
Monaghan County Council	24,171
Offaly County Council	137,408
Tipperary South-Riding County Council	187,990
Waterford County Council	127,789
Westmeath County Council	249,559
Wexford County Council	216,392
Wicklow County Council	36,164
Cork Corporation	644,483
Waterford Corporation	418,812
TOTAL	£3,498,119

T. TROY,
Accounting Officer.

DEPARTMENT OF THE ENVIRONMENT,
23rd April, 1986.

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-Reachteaire Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1985, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Education (including the National Library), 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	11,209,000	11,379,447	—	170,447
A.2.—Travelling and Incidental Expenses	1,506,000	1,538,425	—	32,425
A.3.—Office Machinery and other Office Supplies	425,000	425,083	—	83
A.4.—Postal and Telecommunications Services	1,176,000	1,013,436	162,564	—
A.5.—Consultancy Services	300,000	100,541	199,459	—
B.1.—International Activities	809,000	743,711	65,289	—
B.2.—Research Activities	378,000	381,775	—	3,775
C.1.—Higher Education Grants	14,131,000	13,599,036	531,964	—
C.2.—University Scholarships, Research Grants and Fellowships	663,000	641,869	21,131	—
D.1.—Publications in Irish	477,000	482,518	—	5,518
D.2.—Grants to Colleges providing Courses in Irish	310,000	325,868	—	15,868
D.3.—Transport Services	31,414,000	31,625,407	—	211,407
D.4.—Technological Aids	97,000	96,969	31	—
D.5.—Training Courses—Audio-Visual Aids	8,000	4,642	3,358	—
D.6.—Grants to Students at Thomond College of Education	900,000	899,391	609	—
D.7.—Teachers' Centres	137,000	143,563	—	6,563
D.8.—National and Secondary Schools—Grants towards Clerical Assistance	3,623,000	3,885,803	—	262,803
D.9.—Pearse Commemoration Projects	4,000	2,002	1,998	—
D.10.—Expenses of Curriculum and Examinations Board	300,000	125,880	174,120	—
GRANTS-IN-AID				
E.1.—Purchase of Books, etc., and other activities for the National Library	131,000	131,000	—	—
E.2.—Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations	549,000	549,000	—	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
E.3.—Royal Irish Academy of Music — General Expenses	505,000	505,000	—	—
E.4.—Royal Irish Academy of Music — Capital Expenditure	200,000	200,000	—	—
E.5.—Grant-in-Aid Fund for General Expenses of Sports Organisations and Miscellaneous Sports Activities ...	1,360,000	1,358,891	1,109	—
E.6.—Institiúid Teangeolaíochta Éireann—General Expenses	362,000	362,000	—	—
GROSS TOTAL	£ 70,974,000	70,521,257	1,161,632	708,889
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £452,743	
<i>Deduct—</i> F.—Appropriations in Aid	380,000	574,948	Surplus of Appropriations in Aid realised £194,948	
NET TOTAL	£ 70,594,000	69,946,309	Total Surplus to be surrendered £647,691	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £769,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- A.4.—The replacement of a telephone system did not proceed as anticipated and the volume of postage was less than expected.
- A.5.—Work on a major project did not proceed at the anticipated pace.
- B.1.—Certain international conferences did not take place, contributions to an international institution were less than anticipated and some scholarships were not availed of.
- C.2.—In addition to the amount expended under this subhead, a sum of £8,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- D.2.—Grants were payable in respect of a greater number of pupils than expected.
- D.5.—Participation in courses was less than anticipated.
- D.8.—Grants were payable in respect of a greater number of posts than expected. In addition to the amount expended under this subhead, a sum of £114,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- D.9.—Expenses in the final year of the programme were less than expected.
- D.10.—Expenses at this developmental stage were less than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees for genealogical researches, etc.	13,000	9,291
2. Sales of publications in Irish	58,000	57,527
3. Fees for photocopying services	31,000	32,074
4. Recoupment of certain travelling and subsistence expenses from the EEC	60,000	49,852
5. Contributions from the EEC for educational activities	149,000	133,924
6. Miscellaneous	69,000	292,280
	<u>£380,000</u>	<u>£574,948</u>

1. The level of demand for these services was less than expected.
4. Receipts due were less than expected and some were not received until 1986.
5. Receipts were less than expected due to a change in the timing of payments by the EEC.
6. The surplus results mainly from a rebate of contributions to UNESCO and the recoupment of remuneration of officers on secondment.

EXTRA REMUNERATION

One Assistant Secretary, two Higher Executive Officers, two Executive Officers and one Staff Officer received allowances of £3,902, £3,482, £3,482, £3,482, £1,884 and £625, respectively, and one Senior Statistician received a special gratuity of £2,000 for special duties.

Two Higher Executive Officers, nine Executive Officers, seven Staff Officers, twelve Clerical Officers, forty-eight Clerical Assistants, one Paperkeeper, sixteen Messengers, five Nightwatchmen, two General Operatives, seventeen Temporary Clerical Assistants, one Cleaner and eight Temporary Porters received sums varying from £416 to £6,124 in respect of overtime.

The total amount paid in respect of overtime was £263,224.

One Senior Library Assistant, one Library Assistant Grade I, one Library Assistant Grade II and three Attendants received sums varying from £725 to £2,882 in respect of extra attendance, Sunday and night duty. The total amount paid in respect of extra attendance, Sunday and night duty was £11,553.

The total number of officers receiving extra remuneration was two hundred and twenty-six.

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:—

	£
Royal Irish Academy of Music	34,000
Institiúid Teangeolaíochta Éireann	11,000

The expenditure charged to Subhead D.1 includes an amount of £19,829 paid to a publisher in respect of increased costs of an Irish-English Dictionary which were not provided for in the original costings (Department of Finance sanction dated 25/3/1985).

The expenditure charged to Subhead A.2 includes *ex-gratia* payments totalling £343 made to two officers in respect of property stolen while on official duty (E.109/41/41).

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DETAILS OF EXPENDITURE ON COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES

Commissions, Committees and Special Inquiries	Expenditure					
	Subheads				Total for year ended 31st December, 1985	Total Expenditure to 31st December, 1985
	A.1	A.2	A.3	A.4		
Commission on Adult Education	£ —	£ 992	£ —	£ —	£ 992	£ 70,206
Committee on Discipline in Schools	—	572	—	—	572	4,369
Total	£ —	1,564	—	—	1,564	74,575

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
25 Aibreán, 1986.

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.

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

GRANTS-IN-AID

ACCOUNTS OF GRANT-IN-AID FUNDS, 1985

	Balances on 1st January, 1985	Grants-in-Aid, 1985	Total	Expenditure, 1985	Balances on 31st December, 1985
	£	£	£	£	£
Purchase of Books, etc., and other activities for National Library	34,687	131,000	165,687	107,537	58,150
Survey and Reproduction of Irish Historical Records in Foreign Collections	(a)	—	—	—	—
Fund for general expenses of Cultural, Scientific and Educational Organisations	—	549,000	549,000	549,000	—
Fund for general expenses of Sports organisations and miscellaneous sports activities ...	—	1,358,891	1,358,891	1,358,891	—
Total	£ 34,687	2,038,891	2,073,578	2,015,428	58,150

(a) Amalgamated with the preceding fund from 1st January, 1985.

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
25 Aibreán, 1986.

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

	£
Coimisiún na Rinci Gaelacha	1,000
An Cumann Scoilrámaíochta	14,500
An Cumann le Béaloideas Éireann	2,000
Aontas	95,000
Cork Youth Orchestra	5,000
Dublin Institute of Adult Education	34,500
Foras Éireann	3,000
Irish Committee of Historical Sciences	2,000
Irish Countrywomen's Association	25,000
Irish Youth Concert Marching Band	1,000
Music Association of Ireland	30,000
National Adult Literacy Agency	42,000
National Film Institute of Ireland	13,500
People's College	18,000
Royal Society of Antiquaries of Ireland	1,000
Royal Zoological Society of Ireland	255,500
Slógadh	5,000
Comhdháil Múinteoirí na Rinci Gaelacha	1,000
	<hr/>
	£549,000

ANALYSIS OF PAYMENTS FROM THE GRANT-IN-AID FUND FOR GENERAL EXPENSES OF SPORTS
ORGANISATIONS AND MISCELLANEOUS SPORTS ACTIVITIES

	£
Grants to the National Sports Organisations (see Schedule)	833,180
Payments relating to the promotional activities of COSPÓIR, The National Sports Council	156,212
Sports Scholarships	35,850
Cultural Exchanges in Sport	7,617
Development Officers	170,494
Contributions towards the maintenance of Santry Stadium	35,000
Grants for International Competition	119,150
Miscellaneous	1,388
	<hr/>
	£1,358,891

SCHEDULE

SCHEDULE OF GRANTS TO NATIONAL SPORTS ORGANISATIONS IN 1985

	£
Association for Adventure Sports	40,000
Bord Lúthchleas na hÉireann (Athletics)	40,000
National Athletic and Cycling Association	20,000
Badminton Union of Ireland	17,000
Irish Basketball Association	30,400
Irish Amateur Boxing Association	26,200
Cumann Camógaíochta na nGael (Camogie)	13,000
Irish Canoe Union	8,000
National Community Games	54,000
Irish Cricket Union	6,600
National Finance Committee for Amateur Football	42,500
Cumann Lúthchleas na nGael G.A.A. (Football, Hurling, Rounders)	53,000
Irish Amateur Gymnastics Association	8,000
Comhairle Liathróid Láimhe na hÉireann (Handball)	23,000
Irish Hockey Union	6,500
Irish Ladies Hockey Union	13,000
Irish Judo Association	6,000
Olympic Council of Ireland	240,000
Irish Amateur Rowing Union	25,000
Irish Squash Rackets Association	11,000
Irish Amateur Swimming Association	21,000
Irish Schools Swimming Association	5,000
Irish Lawn Tennis Association	14,500
Volleyball Association of Ireland	7,000
Irish Wheelchair Association (Sports Section)	15,000
Irish Yachting Association	7,000
Miscellaneous Grants under £5,000 (39 organisations)	80,480
	<hr/>
	£833,180

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

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1985

	Securities £	Cash £		Securities £	Cash £
Balances on 1st January, 1985	303,415	16,562	Cash invested in securities viz. 10% E.S.B. Premium Stock 1991	—	38,300
Transferred from Income Account for investment	—	53,106	Redemption of 6% Exchequer Stock 1983/85	15,487	—
Interest on Bank Deposit Account	13	—	Conversion of 6% Exchequer Loan, 1985/90 to 220 Units of Commissioners of Charitable Donations and Bequests Common Investment Fund	261	—
Securities bought viz. 10% E.S.B. Premium Stock 1991	38,300	—	Conversion of 6½% Exchequer Stock, 2000/05 to 211 Units of Commissioners of Charitable Donations and Bequests Common Investment Fund	337	—
Conversion of 6½% Exchequer Stock, 2000/05 to 211 Units of Commissioners of Charitable Donations and Bequests Common Investment Fund	220	—	Conversion of 13% E.S.B. Stock 1983/85 to 10% E.S.B. Premium Stock 1991	3,048	—
Conversion of 13% E.S.B. Stock 1983/85 to 10% E.S.B. Premium Stock 1991	211	—	Balances on 31st December, 1985	326,074	31,368
	3,048	—		£345,207	£69,668
	<u>£345,207</u>	<u>£69,668</u>			

LIST OF SECURITIES HELD ON 31ST DECEMBER, 1985

	£
5¾% National Loan, 1982/87	280
6% Exchequer Loan, 1985/90	350
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
9¾% National Loan, 1984/89	68,211
9¾% National Development Loan, 1992/97	1,300
10% E.S.B. Premium Stock, 1991	41,348
11% National Loan, 1993/98	118,771
11½% Exchequer Stock, 1990	562
12% Conversion Stock, 1995	45,072
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	113
431 Units Commissioners of Charitable Donations and Bequests Common Investment Fund	431
	<u>£326,074</u>

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1985

Fund	Balances on 1st January, 1985	Receipts, 1985	Total	Payments, 1985	Balances on 31st December, 1985
	£	£	£	£	£
Killury or Nelan	577	460	1,037	(a) 1,000	37
Mary C. Ryan	786	111	897	(a) 750	147
H. P. Mulock	16	24	40	32	8
Carlisle and Blake	2,484	596	3,080	(b) 2,495	585
Reid Bequest—Scheme A	282	284	566	282	284
—Scheme B	2,227	522	2,749	(a) 2,200	549
—Scheme C	5,937	1,352	7,289	(a) 5,900	1,389
Fr. O'Halloran	137	31	168	—	168
M. J. McEnery	851	312	1,163	120	1,043
Lismore Endowment	115	117	232	232	—
Charleville	184	184	368	184	184
Burke Memorial	29	34	63	38	25
A. Mhic Shuibhne	148	13	161	—	161
Erasmus Smith	—	41,386	41,386	(c) 41,386	—
M. A. Hardiman	12,044	4,152	16,196	—	16,196
TOTAL	£ 25,817	49,578	75,395	54,619	20,776

(a) This sum was transferred to the Capital Account for investment.

(b) This sum includes a transfer of £2,450 to the Capital Account for investment

(c) This sum includes a transfer of £40,806 to the Capital Account for investment.

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
25 Aibreán, 1986.

ACCOUNT of the sum expended, in the year ended 31st December, 1985, compared with the sum granted, for Primary Education, including National School Teachers' Superannuation, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
TRAINING OF TEACHERS				
A.1.—Training Colleges				
<i>Original</i> £6,950,000				
<i>Less Supplementary</i> 87,000				
	6,863,000	6,826,728	36,272	—
A.2.—Loans and Grants to Training College Students				
<i>Original</i> £1,053,000				
<i>Less Supplementary</i> 130,000				
	923,000	880,419	42,581	—
A.3.—Special Courses for Teachers ...	130,000	134,771	—	4,771
B.—Examinations	4,000	4,433	—	433
SCHOOLS				
C.1.—Salaries, etc., of Teachers				
<i>Original</i> £275,809,000				
<i>Supplementary</i> 1,241,000				
	277,050,000	276,680,313	369,687	—
C.2.—Model Schools—Miscellaneous Expenses	102,000	96,348	5,652	—
C.3.—Incidental Expenses				
<i>Original</i> £628,000				
<i>Less Supplementary</i> 148,000				
	480,000	521,648	—	41,648
C.4.—Miscellaneous Grants				
<i>Original</i> £518,000				
<i>Less Supplementary</i> 45,000				
	473,000	473,583	—	583
C.5.—Capitation Grants towards Operating Costs of National Schools ...	13,302,000	13,192,575	109,425	—
C.6.—Aid towards the cost of School Books				
<i>Original</i> £860,000				
<i>Supplementary</i> 148,000				
	1,008,000	986,623	21,377	—
C.7.—Fees for pupils in Secondary Tops	13,000	11,160	1,840	—
C.8.—Special Educational Projects ...	505,000	501,251	3,749	—
C.9.—Grants towards Employment of Care-takers in National Schools				
<i>Original</i> £2,226,000				
<i>Less Supplementary</i> 39,000				
	2,187,000	2,171,713	15,287	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.10.—Child Care Assistants in National Schools for the Handicapped ...	397,000	399,174	—	2,174
D.—Superannuation, etc., of Teachers Original £41,251,000 Less Supplementary 320,000	40,931,000	40,239,214	691,786	—
E.—Building, Equipment and Furnishing of National Schools Original £30,330,000 Supplementary 3,670,000	34,000,000	33,979,477	20,523	—
GROSS TOTAL Original £374,078,000 Supplementary 4,290,000	£ 378,368,000	377,099,430	1,318,179	49,609
			Surplus of Gross Estimate over Expenditure £1,268,570	
Deduct—	Estimated	Realised		
F.—Appropriations in Aid Original £16,283,000 Supplementary 500,000	16,783,000	16,969,483	Surplus of Appropriations in Aid realised £186,483	
NET TOTAL Original £357,795,000 Supplementary 3,790,000	£ 361,585,000	360,129,947	Total Surplus to be surrendered £1,455,053	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £261,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- B.—Advertising costs were greater than expected.
- C.1.—In addition to the amount expended under this subhead, a sum of £12,039,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- C.2.—The number of service staff was less than anticipated. In addition to the amount expended under this subhead, a sum of £4,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- C.3.—Expenditure on special assistance for schools in disadvantaged areas and on the rental of temporary accommodation was greater than anticipated.
- C.7.—The number of pupils in respect of whom fees were payable was less than anticipated.
- C.8.—In addition to the amount expended under this subhead, a sum of £19,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

Vote 31

C.9.—In addition to the amount expended under this subhead, a sum of £133,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

C.10.—In addition to the amount expended under this subhead, a sum of £19,200 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

D.—In addition to the amount expended under this subhead, a sum of £1,724,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1.	TRAINING OF TEACHERS				
(a)	Training college entrance examination fees	... ..		40,000	37,198
(b)	Recovery of loans to training college students	... ..		10,000	8,808
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	... ..		27,000	—
(c)	Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc.	... ..		26,000	23,496
(d)	Contributions to the National School Teachers' Superannuation Schemes				
	<i>Original</i>	£13,310,000			
	<i>Supplementary</i>	300,000			
		<hr/>		13,610,000	13,679,231
(e)	Contributions to Teachers' Spouses and Children's Pensions Scheme			2,577,000	2,664,998
3.	Miscellaneous				
	<i>Original</i>	£200,000			
	<i>Supplementary</i>	200,000			
		<hr/>		400,000	462,563
	TOTAL				
	<i>Original</i>	£16,283,000			
	<i>Supplementary</i>	500,000			
		<hr/>		£16,783,000	£16,969,483

1. (a) Examination fees payable were less than expected.
- (b) The amount of loans recovered was less than anticipated.
2. (b) The Church Temporalities Fund was dissolved under the Land Act, 1984.
- (c) Refunds of marriage gratuities were less than anticipated.
3. Miscellaneous receipts, particularly in respect of recoupment of the remuneration of teachers on secondment, refund of salary overpayments and cancellation of out-of-date payable orders, which are difficult to estimate, were greater than expected.

NOTES

Expenditure charged to subhead C.3 includes a sum of £1,250 paid in respect of legal expenses incurred by the Board of Management of a national school (Department of Finance sanction dated 25/4/1985).

Vote 31

A total of £2,140 was written off as irrecoverable in respect of an overpayment of pension to a retired national teacher — subhead D (Department of Finance sanction dated 17/10/1985).

Expenditure charged to subhead E includes amounts of £10,636, £12,967 and £3,239 for professional fees incurred in connection with three building projects which did not proceed (S.18/17/83).

The amount of loans to training college students outstanding at 31st December, 1985 was £77,355 (subheads A.2 and F (1) (b)).

D. Ó BRAONÁIN,
Accounting Officer.

AN FOINN OIDEACHAIS,
2^ú Aibreán, 1986.

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

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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	162,666,000	163,917,117	—	1,251,117
A.2.—Annual Grants to Vocational Education Committees	105,377,000	99,784,323	5,592,677	—
B.1.—Grants under Section 109 of the Vocational Education Act, 1930	105,000	98,035	6,965	—
B.2.—Miscellaneous Vocational Education Services	43,000	32,716	10,284	—
C.—Grants to Secondary School Authorities	32,219,000	31,236,216	982,784	—
D.1.—Comprehensive and Community Schools—Running Costs	37,794,000	37,784,255	9,745	—
D.2.—Regional and other Technical and Specialist Colleges — Running Costs	44,768,000	43,767,775	1,000,225	—
E.—Training of Secondary and Vocational Teachers	1,283,000	1,300,048	—	17,048
F.1.—Superannuation of Secondary Teachers	10,457,000	11,055,909	—	598,909
F.2.—Payments to Local Authorities in respect of Superannuation Charges	3,593,000	3,408,790	184,210	—
G.—Secondary, Vocational, Comprehensive and Community Schools, Regional and other Technical and Specialist Colleges and Specialist Teacher Training Colleges—Building Grants and Capital Costs	48,100,000	43,679,846	4,420,154	—
H.1.—Secondary Schools—Annual Repayments of Building Loans	8,000	7,892	108	—
H.2.—Payments under Section 51(6) of the Vocational Education Act, 1930	550,000	523,266	26,734	—
I.—Examinations	6,577,000	6,469,065	107,935	—
J.—Publication of Irish Text Books ...	76,000	75,100	900	—
K.—Miscellaneous	1,000	417	583	—
GROSS TOTAL	£ 453,617,000	443,140,770	12,343,304	1,867,074
			Surplus of Gross Estimate over Expenditure £10,476,230	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised		
<i>Deduct—</i>				
L.—Appropriations in Aid	53,141,000	43,711,139		Deficiency in Appropriations in Aid realised £9,429,861
NET TOTAL	£ 400,476,000	399,429,631		Net Surplus to be surrendered £1,046,369

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—In addition to the amount expended under this subhead, a sum of £6,477,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

A.2.—Certain receipts due from the EEC Social Fund were not received as expected within the financial year and the grants payable from this subhead were adjusted accordingly. In addition to the amount expended under this subhead, a sum of £4,625,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

B.1.—Enrolments fell below anticipated levels.

B.2.—The savings reflected a lower level of costs and a more favourable rate of exchange with the Swiss Franc than anticipated.

D.1.—In addition to the amount expended under this subhead, a sum of £1,054,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

D.2.—In addition to the amount expended under this subhead, a sum of £1,923,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

E.—In addition to the amount expended under this subhead, a sum of £24,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

F.1.—Voluntary retirements were more than anticipated. In addition to the amount expended under this subhead, a sum of £400,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

F.2.—Claims from local authorities were less than expected. In addition to the amount expended under this subhead, a sum of £167,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).

G.—Construction work on some projects did not commence as anticipated.

H.2.—Repayments to local authorities were less than anticipated.

K.—The minimum token provision was not required in full.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Examination fees of students	4,660,000	2,028,774
2. Sale of Irish Text Books	13,000	8,987
3. Refund of portion of capital grants (Subhead G)	221,000	214,036

Vote 32

	Estimated	Realised
	£	£
4. Receipts from Church Temporalities Fund	30,000	—
5. Receipts from the EEC Social Fund	37,375,000	29,967,924
6. Contributions from the EEC for educational activities	117,000	92,820
7. Contributions towards the building and equipping costs of Community Schools	575,000	439,071
8. Superannuation, etc., of Secondary Teachers		
(a) Contributions to Secondary Teachers' Superannuation Scheme	8,200,000	8,640,073
(b) Contributions to Secondary Teachers' Spouses and Childrens' Pension Scheme	1,740,000	1,827,492
(c) Refund of gratuities under Secondary Teachers' Superannuation Scheme	10,000	19,065
9. Miscellaneous	200,000	472,897
	<u>£53,141,000</u>	<u>£43,711,139</u>

1. More fees than expected were received in 1984 in respect of the 1985 examinations and it was decided to allow fees in respect of the 1986 examinations to be paid in one moiety in 1986.
2. Sales of text books in Irish were less than expected.
4. The Church Temporalities Fund was dissolved under the Land Act, 1984.
5. Some receipts due were not received within the financial year and participation in ESF-aided programmes was less than expected.
6. Contributions received were less than expected due to a change in the timing of payments by the EEC.
7. The number of Deeds of Trust signed was less than anticipated.
8. The surplus is due to additional contributions arising from increases in remuneration not taken into account in the original estimates, and a higher than expected increase in membership.
9. The surplus is due to increased miscellaneous receipts mainly in respect of recoupment of remuneration of teachers on secondment and cancellation of out-of-date payable orders which are difficult to estimate accurately.

NOTES

A total of £2,667 was written off as non-recoverable in respect of overpayments to teachers on maternity leave who were also in receipt of Social Welfare Maternity Allowances — Subhead A.1 (Department of Finance sanction dated 22/3/1985).

Expenditure charged to Subhead D.1 includes amounts ranging from £189 to £15,000 and totalling £56,099 paid in settlement of claims for compensation and in legal costs arising from accidents in two comprehensive and six community schools (S.18/35/78).

A loss of £149,504 was written off in European Social Fund receipts due to a discrepancy in the application to the Fund for assistance in respect of the Craft Training Programme for the period 1/9/1978 to 31/8/1979 — Subhead L.5 (S.18/17/83).

The amount by which local contributions paid fell short of the amount payable in 1985, on the basis of an overall contribution of five per cent of the cost of building and equipping community schools was £48,864.

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
25 Aibreán, 1986.

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.

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, 1984	2,528,111	1,562,006	2,157,639
Year ended 31st December, 1985	Nil	125,064	88,972
TOTAL £	2,528,111	1,687,070	2,246,611

Principal outstanding (1) £2,528,111 — (2) £1,687,070 = £841,041

TRAINING AND EMPLOYMENT OF YOUNG PERSONS
STATEMENT OF EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 1985

	£	£	£
Receipts from Department of Labour — Training and Employment of Young Persons (Grant-in-Aid) Account (Vote 39)			28,000,000
Payments			
Subhead A.2. Work preparation	14,000,000		
Middle-level technician courses	6,000,000		
		20,000,000	
Subhead D.2. Middle-level technician courses		8,000,000	
			28,000,000
Balance on 31st December, 1985			Nil

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
25 Aibreán, 1986.

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, 1985, in respect of Capital and Income.

CAPITAL ACCOUNT

	Securities £		Securities £
Balance on 1st January, 1985:		Redemption of 6% Exchequer Stock, 1980/85	725
War Loan, 3½% Stock ...	400	Balance on 31st December, 1985:	
6% Exchequer Stock, 1980/85	725	War Loan, 3½% Stock ...	400
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
	£19,832		£19,832

Vote 32

INCOME ACCOUNT

	£		£
Balance on 1st January, 1985	830	Travelling and subsistence expenses of members of Council	2,273
Registration fees	3,010	Payments to retired registered teachers and to the legal personal representatives of deceased registered teachers out of surplus income under regulation 6 of the Registration Council Regulations	1,680
Dividends received	2,078		
Redemption of Capital invested in 6% Exchequer Stock, 1980/85	725	Balance on 31st December, 1985	2,690
	<u>£6,643</u>		<u>£6,643</u>

AN ROINN OIDEACHAIS,
25 Aibreán, 1986.

D. Ó BRAONÁIN,
Accounting Officer.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1985, compared with the sum granted, for expenses in connection with Special Schools.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Special Schools	3,003,000	3,122,877	—	119,877
B.—Transport Services	13,000	12,427	573	—
C.—Parental Moneys—Collection Expenses	1,000	—	1,000	—
D.—Building and Equipment Grants ...	970,000	286,089	683,911	—
E.—Courses in Child Care	10,000	3,655	6,345	—
F.—Superannuation	1,000	15,294	—	14,294
GROSS TOTAL	£ 3,998,000	3,440,342	691,829	134,171
			Surplus of Gross Estimate over Expenditure £557,658	
	Estimated	Realised	Surplus of Appropriations in Aid realised £14,069	
Deduct— G.—Appropriations in Aid	60,000	74,069	Total Surplus to be surrendered £571,727	
NET TOTAL	£ 3,938,000	3,366,273		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—No collection expenses became payable during the year.
- D.—Construction work on a project did not commence as anticipated.
- E.—The number of courses held was less than anticipated.
- F.—Unanticipated payments arose for which a token provision only had been made.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from parents of children sent to special schools (including allowances receivable under the Widows' and Orphans' Pensions Acts) and other miscellaneous items	1,000	800
2. Contributions to pension scheme for non-teaching staff	59,000	73,269
	£60,000	£74,069

Vote 33

1. Receipts were less than anticipated.
2. Some contributions in respect of 1984 were not received until 1985.

NOTES

The expenditure charged to subhead A includes a total of £14,116 paid in settlement of compensation claims and a total of £3,850 for legal costs arising from accidents at two schools (S.18/35/78 and Department of Finance sanction dated 16/10/1984). In addition, redundancy payments amounting to £158,564 were made to thirty-one former employees (P.18/32/76).

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
25 Aibreán, 1986.

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.

HIGHER EDUCATION

Vote 34

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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	440,000	423,000	17,000	—
A.2.—An tÚdarás Um Ard-Oideachas — General (Non-Capital) grants to Universities and Colleges and Designated Institutions of Higher Education	82,892,000	82,892,000	—	—
A.3.—An tÚdarás Um Ard-Oideachas — Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education	14,050,000	13,437,900	612,100	—
A.4.—An tÚdarás Um Ard-Oideachas — Capital Grants for Furniture and Equipment for Universities and Colleges and Designated Institutions of Higher Education	1,250,000	1,250,000	—	—
A.5.—An tÚdarás Um Ard-Oideachas— Central Applications Office ...	1,000	—	1,000	—
B.—Dublin Dental Hospital — Dental Education Grant	1,438,000	1,438,000	—	—
C.—Cork Hospitals Board — General Expenses	1,000	—	1,000	—
D.1.—Grant-in-Aid Fund for Building Costs and other Capital Costs for Third Level Institutions not funded by an tÚdarás Um Ard-Oideachas	100,000	44,087	55,913	—
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	96,290	3,710	—
E.—Dublin Institute for Advanced Studies	1,554,000	1,554,000	—	—
GROSS TOTAL	£ 101,826,000	101,135,277	690,723	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £690,723	
Deduct—			Deficiency in Appropriations in Aid realised £987	
F.—Appropriations in Aid	1,000	13	Net Surplus to be surrendered £689,736	
NET TOTAL	£ 101,825,000	101,135,264		

Vote 34

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Payment of compensation by Cork Corporation in respect of Cork Dental Hospital	£152,322
Superannuation contributions in respect of staff in Thomond College and NIHE Limerick	£1,401,038

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.5 and C.—These token provisions were not required.

D.1.—Final accounts for a major project did not become payable as anticipated.

APPROPRIATIONS IN AID

Receipts were less than the minimum token provision.

NOTES

In addition to the amounts 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	4,941,000
Dublin Dental Hospital — Dental Education Grant	56,000
Dublin Institute for Advanced Studies	59,000

GRANT-IN-AID FUND FOR BUILDING COSTS AND OTHER CAPITAL COSTS FOR THIRD LEVEL INSTITUTIONS NOT FUNDED BY AN tÚDARÁS UM ARD-OIDEACHAS

	£
Grant-in-Aid, 1985	44,087
Expenditure, 1985	44,087
Balance on 31st December, 1985	Nil

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

	£
Grant-in-Aid, 1985	96,290
Expenditure, 1985	96,290
Balance on 31st December, 1985	Nil

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
25 Aibreán, 1986.

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.

FISHERIES

Vote 35

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1985, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Fisheries and Forestry, including certain services administered by that Office 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	1,915,000	1,992,221	—	77,221
A.2.—Consultancy Services	25,000	24,929	71	—
B.1.—Travelling and Incidental Expenses	413,000	435,614	—	22,614
B.2.—Postal and Telecommunications Services	125,000	117,355	7,645	—
B.3.—Office Machinery and other Office Supplies	101,000	135,978	—	34,978
SEA FISHERIES				
C.1.—Sea Fisheries Development ...	320,000	307,001	12,999	—
C.2.—Main Fishery Harbour Works, including payments to the Fishery Harbour Centres Fund	2,700,000	1,309,741	1,390,259	—
C.3.—Fishery Harbour Centres Fund — Grants under Fishery Harbour Centres Act, 1968	5,000	50,000	—	45,000
D.1.—An Bord Iascaigh Mhara — Administration and Current Development (Grant-in-Aid)	5,294,000	4,845,954	448,046	—
D.2.—An Bord Iascaigh Mhara — Capital Development (Grant-in-Aid) ...	2,250,000	2,032,035	217,965	—
D.3.—Repayment of Advances	1,000,000	1,000,000	—	—
INLAND FISHERIES				
E.—Inland Fisheries Development ...	5,128,000	5,480,692	—	352,692
F.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid) ...	70,000	70,000	—	—
G.—Grants under EEC Individual Projects Scheme	1,000	—	1,000	—
H.—Expenditure in connection with Acquisition of Fisheries	1,000	—	1,000	—
GROSS TOTAL	£ 19,348,000	17,801,520	2,078,985	532,505
			Surplus of Gross Estimate over Expenditure <u>£1,546,480</u>	

Vote 35

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised		
<i>Deduct-</i> I.—Appropriations in Aid	900,000	1,683,834		Surplus of Appropriations in Aid realised £783,834
NET TOTAL	£ 18,448,000	16,117,686		Total Surplus to be surrendered £2,330,314

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—Excess due to (i) settlement of a court case for which provision was not made and (ii) the replacement of a vehicle sooner than expected.
- B.2.—Expenditure on post was less than anticipated.
- B.3.—The cost of computer equipment was greater than anticipated.
- C.2.—Saving due to major works at Killybegs and Greencastle not commencing during the year as planned and a delay in the commencement of a major scheme at Schull.
- C.3.—Receipts into the Fishery Harbour Centres Fund were less than anticipated.
- D.1.—Saving due to the fact that an improved interest subvention scheme for boat owners in financial difficulties did not come into operation as early as had been anticipated.
- D.2.—Payments under the mariculture grants scheme and the marine credit plan were less than anticipated.
- E.—Excess was due to (i) salary increases to the staffs of the Central Fisheries Board and the Regional Fisheries Boards for which provision had not been made and (ii) higher than anticipated statutory payments to local authorities in respect of fishery rates.
- 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	841,000	1,606,161
2. Lettings of fishing rights	10,000	9,953
3. Miscellaneous receipts	49,000	67,720
	£900,000	£1,683,834

1. Excess due to an unanticipated increase in the number of vessels arrested and the imposition of heavier fines.
3. Accurate estimation is difficult.

Miscellaneous receipts comprise:—

	£
Refunds of air fares from the EEC	26,373
Refund from Office of Public Works in respect of charges made in previous years	23,279
Salmon export licences	11,800
Sale of fish	1,569
Special local licence receipts	1,551
Refund for salmon tagging services	1,359
Administration of Salmon Conservancy Fund	850
Refund from Department of Communications for a monitoring survey	500
Miscellaneous	439
	<hr/>
	£67,720

EXTRA REMUNERATION

Eleven officers received sums ranging from £417 to £1,453 in respect of overtime. A total of £9,910 was paid to sixteen officers.

Five officers received allowances ranging from £474 to £1,262 for attendance at certain meetings abroad. A total of £6,179 was paid to eighteen officers for attendance at meetings abroad.

One officer received a sum of £404 in respect of performance of higher duties.

Ex-gratia payments amounting to £1,406 were made to a Higher Agricultural Officer for extra attendance during the period 4th June, 1984 to 31st March, 1985 (E.109/110/77).

NOTES

A sum of £9,157 was paid in respect of applicants' costs following a High Court appeal against the revocation of fishery bye-law (S.86/4/77).

A sum of £267 was paid in respect of three cases of damage to vehicles on hire to the Department (D.305/1/63).

A sum of £140 compensation was paid in respect of damage to two vehicles at Howth Harbour (S.27/6/77).

Ex-gratia payments totalling £73 were made to two officers in respect of loss of and damage to clothing in the course of official duties (E.109/41/41).

A total of £50 was paid in three cases involving nugatory payments (D.305/1/63).

A sum of £37 was spent on a gift which was presented by the Minister of State to a visiting Fisheries Minister (S.27/13/77).

A sum of £700,000, issued in December, 1980 as a downpayment on the building of a fisheries research vessel, was written off when it was decided not to proceed with the project and the boatyard had gone into liquidation (S.86/5/82).

P. WHOOLEY,
Accounting Officer.

DEPARTMENT OF TOURISM, FISHERIES AND FORESTRY,
29th April, 1986.

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, 1985, 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				
<i>Original</i> £11,728,000				
<i>Supplementary</i> 587,000				
	12,315,000	12,337,880	—	22,880
A.2.—Consultancy Services	1,000	—	1,000	—
B.1.—Travelling and Incidental Expenses	2,736,000	2,745,911	—	9,911
B.2.—Postal and Telecommunications Services	793,000	595,259	197,741	—
B.3.—Office Machinery and other Office Supplies	270,000	283,394	—	13,394
C.1.—Payment to Grant-in-Aid Fund for the Acquisition of Land (Grant-in-Aid)	4,250,000	4,250,000	—	—
C.2.—Forest Development and Management				
<i>Original</i> £27,687,000				
<i>Supplementary</i> 1,312,000				
	28,999,000	29,099,741	—	100,741
C.3.—Sawmilling	389,000	350,601	38,399	—
D.—Grants for Afforestation Purposes etc., including promotion thereof				
<i>Original</i> £205,000				
<i>Supplementary</i> 350,000				
	555,000	520,776	34,224	—
E.—Forestry Education				
<i>Original</i> £159,000				
<i>Supplementary</i> 9,000				
	168,000	171,107	—	3,107
F.—John F. Kennedy Park				
<i>Original</i> £208,000				
<i>Supplementary</i> 11,000				
	219,000	214,850	4,150	—
G.—Game Development and Management				
<i>Original</i> £518,000				
<i>Supplementary</i> 17,000				
	535,000	532,224	2,776	—
H.—Wildlife Conservation	178,000	177,153	847	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
I.—Agency, Advisory and Special Services	£ 284,000	£ 314,846	£ —	£ 30,846
GROSS TOTAL				
Original £49,406,000				
Supplementary 2,286,000				
£ 51,692,000	51,692,000	51,593,742	279,137	180,879
			Surplus of Gross Estimate over Expenditure £98,258	
Deduct—	Estimated	Realised		
J.—Appropriations in Aid				
Original £12,861,000				
Supplementary 2,285,000				
15,146,000	15,146,000	17,535,433		Surplus of Appropriations in Aid realised £2,389,433
NET TOTAL				
Original £36,545,000				
Supplementary 1,000				
£ 36,546,000	36,546,000	34,058,309		Total Surplus to be surrendered £2,487,691

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—This token provision was not required.

B.2.—Economies were achieved in the usage of both the postal and telecommunications services.

C.3.—Labour costs were lower than expected. The saving was partly offset by higher running expenses.

D.—The grants maturing for payment were less than estimated.

I.—Excess due to the expenses of the Review Group on Forestry established by the Government for which provision had not been made.

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
FOREST RECEIPTS:					
Sales of Timber					
	Original		£11,650,000		
	Supplementary		2,285,000		
				13,935,000	16,104,505
Rents (housing, grazing, shooting, etc.)	...	...	...	116,000	165,312
Sale of houses to Foresters	...	...	...	158,000	122,592
Sales of plants, refunds of travelling expenses, etc. (a)	...	...	...	568,000	823,245
SAWMILL RECEIPTS:					
Receipts from sawmills (Subhead C.3.)				369,000	319,779
TOTAL					
	Original	£12,861,000			
	Supplementary	2,285,000			
				£15,146,000	£17,535,433

Sales of Timber—

A high level of demand resulted in increased prices for sawlog timber.

Rents—

Excess was due to (1) an increase in the amount of land available for grazing and (2) the continuing demand for turbary lettings.

Sale of Houses to Foresters—

Shortfall was due to delays in completing sales.

Vote 36

Miscellaneous (a)—

Due to the increased uptake of planting grants under the Western Package in 1984, receipts from the EEC were correspondingly higher in 1985.

Increased interest in private planting led to a greater demand for plants.

Sawmill Receipts—

Sales were down due to a fall off in demand from the construction industry.

(a) Miscellaneous Appropriations in Aid comprise:—

	£
Receipts from EEC in respect of planting grants under Western Package	509,325
Sales of plants and seeds	137,188
Receipts from Forest Parks	75,086
Compensation	25,632
Receipts from EEC Social Fund	22,027
Sale of scrap	11,881
Refund of Air Fares	11,751
Sale of Venison	7,280
Courses	7,252
Machinery Hire	6,508
Sale of Hay	3,551
Refund of Salaries	2,291
Miscellaneous	3,473
	<hr/>
	£823,245

EXTRA REMUNERATION

One officer received £513 in respect of overtime. Overtime payments totalled £8,590 to sixty officers.

One officer received £694 in respect of attendance at meetings abroad. A total of £2,143 was paid to twelve officers in respect of delegates allowance.

Three officers received sums of £428, £638 and £749 for the performance of higher duties. The total amount paid was £3,116 to eleven officers.

NOTES

1. A total of £162,538, comprising £118,512 damages in ten cases and £44,026 costs in ten cases, was paid in respect of personal injury claims by employees arising out of accidents at work (E.112/8/82, E.112/5/82, E.112/34/84, E.112/12/85, E.112/24/85, E.112/28/84, E.112/11/82, E.112/26/84, E.112/33/84, E.112/1/81, E.112/10/82, E.112/13/80, E.112/2/83, E.112/32/84, E.112/27/84 and E.112/12/81).
2. A total of £2,823, comprising £2,178 damages in six cases and £645 costs in three cases, was paid in respect of claims arising out of accidents involving vehicles of the Forest and Wildlife Service. In addition, £1,313 in respect of damage to a Forest and Wildlife Service vehicle, was written off (S.86/4/77 and S.48/2/51).
3. A total of £10,417 (including £1,378 costs in four cases) was paid in ten cases of claims arising from the operations of the Forest and Wildlife Service (S.86/4/77 and D.305/1/63).
4. Four payments totalling £782 were made, *ex gratia*, in respect of assistance at fire-fighting (S.86/4/77 and D.305/1/63).
5. Payments totalling £209 were made, *ex gratia*, in respect of seven claims for loss of personal property due to fires (E.109/41/41 and D.305/1/63).
6. £46,577, comprising £39,925 unexpended portion of EEC Grant plus £6,652 interest, was paid following finalisation of costings of the EEC Biomass Demonstration Project. A receipt of £237,312 in respect of this grant was credited in the 1982 Account (S.313/7/76).
7. £10,000, including £4,500 costs, was paid in settlement of a dispute regarding a right of way. In another dispute regarding a right of way, £99 was paid in respect of costs (S.84/4/77 and D.305/1/63).
8. £1,125, including £325 costs, was paid to a purchaser of christmas trees following a contractual dispute (S.86/4/77).
9. Two payments totalling £1,030 were made in respect of the cancellation of a lease and a machinery parts order respectively (S.86/4/77 and D.305/1/63).
10. £90, including £18, *ex gratia*, in two cases, was paid in respect of six minor items of loss (E.109/4/41 and D.305/1/63).

The following items were written off:—

11. £169,833 — losses resulting from forest fires (S.86/7/39 and D.305/1/63).
12. £46,902 — losses in respect of thefts of property (S.86/4/77 and D.305/1/63).
13. £3,457 — unrecovered overpayments of wages to forest workers (D.305/1/63).
14. Expenditure in respect of Review Group and Council on account of which payments were made in the year ended 31st December, 1985—

Group or Council	Year of Appointment	Expenditure	
		Total for year ended 31st December, 1985	Total expenditure to 31st December, 1985
Wildlife Advisory Council ...	1978	£ 17,458	£ 75,177
Forestry Review Group	1984	35,833	36,245
TOTAL		£ 53,291	111,422

STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC.,
AT 31ST DECEMBER, 1985

	£
Chipboard Products, Limited	453,847
Interest accrued as at 31st December, 1985	336,713

GRANT-IN-AID FUND FOR THE ACQUISITION OF LAND

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1985

	£
Balance on 1st January, 1985	1,415,918
Grant-in-Aid, 1985	4,250,000
Amounts received from sundry sources for sale of land, etc.	158,939
	5,824,857
Expenditure, 1985	4,313,966
Balance on 31st December, 1985	£1,510,891

P. WHOOLEY,
Accounting Officer.

DEPARTMENT OF TOURISM, FISHERIES AND FORESTRY,
29th April, 1986.

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

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

ABSTRACT ACCOUNT OF SAWMILLING OPERATIONS FOR THE YEAR ENDED 31ST DECEMBER, 1985

MANUFACTURING ACCOUNT

	Cong	Dundrum	Total	Trading Account—Cost of Goods produced ...	Cong	Dundrum	Total
	£	£	£		£	£	£
Value of raw material	70,089	81,268	151,357	...	266,064	322,617	588,681
Carriage inwards	40,410	35,747	76,157				
Cost of raw material	110,499	117,015	227,514				
Factory Wages	130,849	172,515	303,364				
Electricity	16,961	12,426	29,387				
Repairs and maintenance	7,755	20,661	28,416				
£	266,064	322,617	588,681	£	266,064	322,617	588,681

TRADING ACCOUNT

	Cong	Dundrum	Total	Sales	Cong	Dundrum	Total
	£	£	£		£	£	£
Stock of finished goods at 1st January, 1985	35,333	49,023	84,356	...	268,008	322,876	590,884
Add cost of goods produced	266,064	322,617	588,681				
Less stock of finished goods at 31st December, 1985	301,397	371,640	673,037				
Cost of goods sold (a)	24,543	74,698	99,241	Gross Loss	8,846	—	8,846
Profit and Loss Account —	276,854	296,942	573,796				
Gross Profit	—	25,934	25,934				
£	276,854	322,876	599,730	£	276,854	322,876	599,730

(a) Including supplies for Department's use.

in these accounts represents capital in fact refunded to the Exchequer (merged in Appropriations in Aid). The aggregate of such amounts deducted from the Gross Capital Investment figures to determine the capital currently employed.

P. WHOOLEY,
Accounting Officer.

CUNTAS ar an tsuim a caitheadh, sa bhliain dar chríoch an 31 Nollaig, 1985, 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	£ 757,000	£ 751,810	£ 5,190	£ —
B.—Costais Taistil agus Costais Theaghamhasacha	120,000	119,605	395	—
C.—Seirbhísí Poist agus Teileachumarsáide Meastachán bunaidh £70,000 Lúide Meastachán forlíontach 20,000	50,000	41,944	8,056	—
D.—Tithe Gaeltachta—Deontais faoi Achtanna na dTithe (Gaeltacht), 1929 go 1979 Meastachán bunaidh £900,000 Meastachán forlíontach 80,000	980,000	980,000	—	—
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht Meastachán bunaidh £1,615,000 Lúide Meastachán forlíontach 160,000	1,455,000	1,333,967	121,033	—
F.—Scéimeanna Cultúrtha agus Sóisialacha Meastachán bunaidh £1,472,000 Meastachán forlíontach 110,000	1,582,000	1,596,152	—	14,152
G.—Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair) Meastachán bunaidh £2,014,000 Meastachán forlíontach 100,000	2,114,000	2,114,000	—	—
H.1.—Údarás na Gaeltachta — Caiteachas Reatha (Deontas-i-gCabhair) Meastachán bunaidh £1,767,000 Meastachán forlíontach 125,000	1,892,000	1,892,000	—	—
H.2.—Údarás na Gaeltachta — Caiteachas Caipitil (Deontas-i-gcabhair) Meastachán bunaidh £5,250,000 Lúide Meastachán forlíontach 125,000	5,125,000	5,125,000	—	—
H.3.—Costais Toghcháin — Údarás na Gaeltachta (Uimh. 5 de 1979) Meastachán bunaidh £10,000 Meastachán forlíontach 40,000	50,000	46,266	3,734	—

Seirbhís	Deontas	Caiteachas	Caiteachas i gcomparáid le deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
	£	£	£	£
I.—Oifig Eorpach do Theangacha Neamh-fhorleathana	26,000	26,000	—	—
AN MÓR IOMLÁN				
Meastachán bunaidh £14,001,000				
Meastachán forlíontach 150,000				
£	14,151,000	14,026,744	138,408	14,152
	Mar a measadh	Mar a fuarthas	Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £124,256	
Baintear de—			Easnamh sna Leithris-i-gCabhair a fuarthas £13,912	
J.—Leithris-i-gCabhair	40,000	26,088		
AN GLAN-IOMLÁN				
Meastachán bunaidh £13,961,000				
Meastachán forlíontach 150,000				
£	14,111,000	14,000,656		
			Farasbarr Glan atá le tabhairt suas £110,344	

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

A.—Fuarthas £16,000 breise ó Vóta 49.

C.—Ní raibh na costais do phostas agus do ghlaonna teileafóin chomh hard agus a measadh.

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

<i>Caiteachas Caipitil—</i>	£	£
Bóithre	63,063	
Uisce agus séarachas	59,428	
Muiruibreacha	272,701	
Forbairt chomharchumann	132,450	
Hallaí agus Coláistí Gaeilge	86,100	
Aiseanna chaitheamh aimsire	55,075	
Saoráidí ilgnéitheacha	10,657	
		679,474
<i>Caitheachas Eile—</i>		
Uisce agus séarachas	472,387	
Forbairt chomharchumann	181,883	
Talamhaíocht	223	
		654,493
		£1,333,967

Maidir le hiasachtaí saor ó ús a tugadh do Chomharchumannn áirithe idir 1977 agus 1983, tá £379,500 fós le haisiúc.

Ní dheachaigh oibreacha ar aghaidh chomh tapaídh agus a measadh faoi chuid de na scéimeanna.

Vóta 37

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	69,970
Daltaí Gaeltachta ar chúrsaí oiliúna áirithe	12,173
Lucht iostais a choinníonn foghlaiméoirí aitheanta Gaeilge	1,110,527
Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha i nGaeilge	180,648
Comhaltas Ceoltóirí Éireann	120,000
Cailteanas ar an “Naomh Ciarán” don tseirbhís idir Dún na Séad agus Cléire	40,000
Siamsa Tíre	25,000
Bunscoil chónaithe lán-Ghaelach	7,304
Féilte éagsúla	10,255
Feabhsú Coláistí Gaeilge lasmuigh den Ghaeltacht	7,000
Scéim Spreagtha na Gaeilge i dúthe cónaithe nua	4,200
Seirbhísí ilghnéitheacha	9,075
	<u>£1,596,152</u>

H.3.—Bíonn sé deacair costais den chineál seo a mheas go cruinn.

G.—Fuarthas £5,000 breise ó Vóta 49 do Bhord na Gaeilge.

LEITHRIS-I-gCABHAIR

	Mar a measadh	Mar a fuarthas
	£	£
1. Aisghnóthú tuarastal oifigigh ar iasacht ag Bord na Gaeilge	7,000	4,375
2. Aisíoc iasachtaí	8,000	6,523
3. Fáiltais ilghnéitheacha	25,000	15,190
	<u>£40,000</u>	<u>£26,088</u>

1. Ghlac an t-oifigeach post le Bord na Gaeilge i rith na bliana.
2. Níor aisíocadh tráthchodanna d'iasachtaí amhail mar a bhíodhas ag súil leo.
3. Ní féidir fáiltais mar seo a mheas go cruinn. Is iad is mó atá san áireamh ná (i) ranníocaíochtaí (£8,703) ó Chomhairle Chontae agus ó Oifig na nOibreacha Poiblí i leith chostas muiroibreacha; (ii) aisíoc deontas (£3,824 san iomlán) faoi scéimeanna éagsúla; (iii) suimeanna (£2,457 san iomlán) in orduithe íocaíochta a eisíodh roimh 1 Eanáir 1985 agus a cuireadh ar ceal ina dhiaidh sin tar éis dóibh dul as dáta.

LUACH SAOTHAIR BHREISE

Fuair Oifigeach Feidhmiúcháin £1,000 mar Rúnaí ar Arramara Teoranta.
Fuair oifigeach amháin suim £115 i leith ragoibre i.e. an t-iomlán a caitheadh sa bhliain.

CUNTAS CHISTE NA GAEILGE

	£
Fuilleach ar 1 Eanáir, 1985	418
Deontas-i-gCabhair, 1985	2,114,000
	<u>2,114,418</u>

Íocaíochtaí le:—

	£	
Bord na Gaeilge	989,000*	
Bord na Leabhar Gaeilge	179,219	
Comhdháil Náisiúnta na Gaeilge	230,000	
Gael-Linn	295,500	
Conradh na Gaeilge	131,650	
An tOireachtas	50,000	
Cumann na bhFiann	74,000	
An Comhlachas Náisiúnta Drámaíochta	52,000	
Taibhdhearc na Gaillimhe	47,000	
Amharclann Ghaoth Dobhair	2,000	
An Gael-Acadamh	12,000	
	<hr/>	2,062,369
Fuilleach ar 31 Nollaig, 1985		£52,049
		<hr/>

*Anuas air sin fuair Bord na Gaeilge £5,000 breise ó Vóta 49.

SÉAN OLDEN,
Oifigeach Cuntasaíochta.

ROINN NA GAELTACHTA,
17 Aibreán 1986.

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 go bhfuil na Cuntais sin cruinn.

P. L. MAC DOMHNAILL,
Ard-Reachtair Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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				
<i>Original</i> £51,378,000				
<i>Supplementary</i> 1,622,000				
	53,000,000	52,704,170	295,830	—
A.2.—Office Machinery and other Office Supplies	540,000	470,051	69,949	—
A.3.—Travelling and Incidental Expenses	5,596,000	5,463,685	132,315	—
A.4.—Postal and Telecommunications Services	3,274,000	3,403,643	—	129,643
A.5.—Advertising and Publicity ...	375,000	313,962	61,038	—
A.6.—Consultative Councils, Inquiries and Reports	40,000	66,183	—	26,183
A.7.—Consultancy Services	9,000	8,200	800	—
EDUCATION, RESEARCH AND ADVISORY SERVICES				
B.1.—University Colleges	9,987,000	10,088,670	—	101,670
B.2.—Agricultural Schools and Farms	781,000	798,968	—	17,968
B.3.—An Foras Talúntais — Grant-in-Aid for General Purposes				
<i>Original</i> £16,098,000				
<i>Supplementary</i> 946,000				
	17,044,000	17,044,000	—	—
B.4.—Research and Testing	1,332,000	1,615,560	—	283,560
B.5.—County Committees of Agriculture	208,000	208,000	—	—
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 ...	24,000	24,200	—	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	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.10.—Pizes at Shows, etc.	20,000	20,000	—	—
B.11.—Muintir na Tíre — Grant-in-Aid for General Expenses	30,000	30,000	—	—
B.12.—A1 Chomhairle Oiliúna Talmhaíochta —Grant-in-Aid for General Purposes <i>Original</i> £18,122,000 <i>Supplementary</i> 213,000	18,335,000	17,867,000	468,000	—
B.13.—A1 Chomhairle Oiliúna Talmhaíochta— Grant-in-Aid for Capital Purposes	250,000	250,000	—	—
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE				
C.1.—Improvement of Livestock <i>Original</i> £845,000 <i>Supplementary</i> 100,000	945,000	804,583	140,417	—
C.2.—Bovine Tuberculosis Eradication	23,550,000	22,281,914	1,268,086	—
C.3.—Brucellosis Eradication	6,200,000	5,001,006	1,198,994	—
C.4.—General Disease Control and Eradication	63,000	48,313	14,687	—
C.5.—Payments to Bovine Tuberculosis and Brucellosis Eradication Schemes Depopulation Fund (Grant-in-Aid)	1,750,000	1,750,000	—	—
PRODUCTION AND DEVELOPMENT AIDS				
D.1.—Poultry and Eggs	20,000	11,971	8,029	—
D.2.—Scheme of Assistance for the Expansion of the Cattle Breeding Herd <i>Original</i> £3,500,000 <i>Supplementary</i> 1,400,000	4,900,000	4,910,414	—	10,414
D.3.—Market Co-Ordination for Glasshouse Products	15,000	8,250	6,750	—
D.4.—Aid for National Potato Co-operative	75,000	69,746	5,254	—
D.5.—Aid for Horticultural Co-operatives <i>Original</i> Nil <i>Supplementary</i> £50,000	50,000	2,024	47,976	—
D.6.—Market Co-ordination for Horticultural Industry <i>Original</i> Nil <i>Supplementary</i> £50,000	50,000	14,848	35,152	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.7.—Grants for Conversion of Glasshouse Heating to Solid Fuel				
<i>Original</i> Nil				
<i>Supplementary</i> £300,000	300,000	192,080	107,920	—
D.8.—Weather Damage Relief Schemes				
<i>Original</i> Nil				
<i>Supplementary</i> £3,000,000	3,000,000	2,776,809	223,191	—
FOOD SUBSIDIES				
E.—Subsidies on Milk and Dairy Produce	31,500,000	27,898,067	3,601,933	—
OTHER SERVICES				
F.1.—Agricultural Credit Corporation	1,000	589	411	—
F.2.—Payment under Exchange Rate Guarantee on Loans for Agricultural Purposes	18,000,000	11,035,304	6,964,696	—
F.3.—Interest Subsidy Scheme for Non-Development Farmers	1,000	152,886	—	151,886
F.4.—Interest Subsidy Scheme for Farmers in Severe Financial Difficulty ...	4,820,000	3,453,573	1,366,427	—
G.1.—Pension Payments to Former Employees of the Dairy Disposal Company Limited	50,000	40,963	9,037	—
G.2.—Pension Payments, etc., to Former Employees of the Pigs and Bacon Commission				
<i>Original</i> £6,000				
<i>Supplementary</i> 336,000	342,000	235,316	106,684	—
H.1.—Córas Beostoic agus Feola—Grant-in-Aid for General Expenses	764,000	764,000	—	—
H.2.—Beef Classification Scheme ...	21,000	20,672	328	—
I.—Bórd na gCapall — Grant-in-Aid for General Expenses	500,000	500,000	—	—
J.1.—International Co-operation ...	521,000	411,525	109,475	—
J.2.—Payment to World Food Programme (Grant-in-Aid) Account (Grant-in-Aid)	1,237,000	1,237,000	—	—
J.3.—Food and Agriculture Organisation — Contributions to Schemes ...	150,000	61,219	88,781	—
J.4.—Food Aid Convention under International Wheat Agreement (Grant-in-Aid) Account (Grant-in-Aid)	755,000	755,000	—	—
J.5.—Food and Agriculture Organisation — International Fertiliser Supply Scheme	365,000	360,764	4,236	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Miscellaneous Services — Token Provisions	1,000	14,148	—	13,148
LAND COMMISSION SERVICES				
L.1.—Legal Expenses	35,000	86,582	—	51,582
L.2.—Statutory Contributions to Land Bond Fund	5,074,000	5,047,244	26,756	—
L.3.—Deficiencies from Sales of Land Bonds allocated to Government Departments	5,000	—	5,000	—
L.4.—Deficiency of Income from Untenanted Land	1,835,000	1,835,000	—	—
L.5.—Life Annuities (Land Act, 1965), Advances, Compensation, Additional Allowances and Auctioneers' Commission	26,000	17,299	8,701	—
L.6.—Promotion of Long Term Leasing of Land	25,000	24,858	142	—
L.7.—Gratuities to ex-Employees ...	30,000	16,458	13,542	—
L.8.—Improvement of Estates, etc. <i>Original</i> £190,000 <i>Supplementary</i> 801,000	991,000	418,217	572,783	—
SCHEMES OPERATED IN IMPLEMENTATION OF EEC REGULATIONS AND DIRECTIVES				
M.1.—Farm Modernisation Scheme (including Western Measures and EEC Interest Subsidy Scheme) <i>Original</i> £34,000,000 <i>Less Supplementary</i> 300,000	33,700,000	17,451,312	16,248,688	—
M.2.—Life Annuities and Premiums — EEC Directive No. 72/160	1,127,000	1,042,729	84,271	—
M.3.—Aids to Farmers in certain Less Favoured Areas <i>Original</i> £36,420,000 <i>Supplementary</i> 9,600,000	46,020,000	47,818,412	—	1,798,412
M.4.—Market Intervention — Incidental Expenses <i>Original</i> £97,350,000 <i>Less Supplementary</i> 1,000,000 <i>Less Do.</i> 19,002,000	77,348,000	71,385,280	5,962,720	—
M.5.—Market Intervention — Losses by Deficiency, Accident, etc. <i>Original</i> £1,450,000 <i>Supplementary</i> 1,886,000	3,336,000	2,975,031	360,969	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.6.—Grants for Marketing and Processing of Agricultural Products ...	276,000	71,646	204,354	—
M.7.—Special Premium on Exports of Beef to the United Kingdom ...	12,000,000	9,682,713	2,317,287	—
M.8.—Aids to Horticultural Producer Groups	30,000	—	30,000	—
M.9.—Programme of Special Measures for Ireland ...	200,000	63,027	136,973	—
M.10.—Scheme for Cessation of Milk Production ...	1,000,000	475,850	524,150	—
GROSS TOTAL				
Original	£393,915,000			
Supplementary	1,000			
Do.	1,000			
	£ 393,917,000	353,668,934	42,832,732	2,584,666
			Surplus of Gross Estimate over Expenditure £40,248,066	
Deduct —	<u>Estimated</u>	<u>Realised</u>	Deficiency in Appropriations in Aid realised £11,384,923	
N.—Appropriations in Aid ...	141,611,000	130,226,077		
NET TOTAL			Net Surplus to be surrendered £28,863,143	
Original	£252,304,000			
Supplementary	1,000			
Do.	1,000£	252,306,000	223,442,857	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Balance of surplus arising from the liquidation of Dairy Disposal Company Limited paid by liquidator £62,263

Sale of lands and other property at the Munster Institute, Thorndale and Abbotstown £1,633,839

Surplus (part) arising from the dissolution of the Church Temporalities Fund £3,329,319

Surplus Rent and Interest in Land Commission Accounts in respect of pre-1923 lands £510,200

Agricultural levies collected under EEC regulations and paid to the Exchequer amounted to £11,044,650

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—The saving arose because delivery of a new computer was delayed until January 1986.

A.5.—Saving arose because it was possible to effect economies in advertising and on the Berlin Green Week exhibit.

- A.6.—The excess arose because of unexpected expenditure on consultancy work for a commission of inquiry.
- A.7.—Saving due to late commencement of a consultancy contract.
- B.4.—The excess was due mainly to (a) the unforeseen purchase of equipment for meat control analysis and for high security units for diagnosing animal disease and (b) the speeding up of construction work on the laboratory at the Potato Centre, Raphoe.
- C.1.—The saving was due mainly to the beef progeny testing programme not reaching full development in 1985 and to the number of bulls on performance test being less than expected.
- C.2 and C.3.—The 1985 testing programme did not start until the middle of the year because of an industrial dispute.
- C.4.—The saving arose mainly because an expected importation of cattle through the quarantine station did not take place. (See note on subhead N.4).
- D.1.—The expected replacement of a van 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.—Part of a claim was not fully cleared before the end of the year.
- D.5.—The saving arose because a new national horticultural co-operative was not launched until very late in 1985.
- D.6.—The employment of a market development officer did not commence until late in the year.
- D.7.—Demand for assistance under this new scheme developed very slowly.
- D.8.—These schemes were introduced in the second half of the year and some of the claims could not be dealt with before the end of the year.
- E.—Consumption of milk and of butter was below expectations.
- F.1.—The administration fee paid to the ACC was less than expected because more borrowers opted to repay their loans.
- F.2.—Savings arose because of exchange rate fluctuations.
- F.3.—Because of a link between this scheme and that covered by subhead F.4, payments could not be estimated accurately until the final number of participants was made known by the lending institutions.
- F.4.—The lending institutions experienced delays in processing applications.
- G.1.—Saving mainly due to death of some pensioners and delays in the submission of claims for payment.
- G.2.—The saving arose because some redundancy payments had to be deferred until after the end of the year.
- J.1.—The saving arose from an abatement in the FAO budget contribution and smaller than expected contributions to some other international bodies.
- J.3.—Saving was due to a reduced number of experts serving abroad.
- K.—The excess arose mainly from a refund to an insurance company following the recovery of malicious damages in respect of premises occupied by An Chomhairle Olla.
- L.1.—Excess arose mainly from costs involved in a Supreme Court case.
- 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.—The saving arose because no holdings were resumed by the Land Commission during the year.

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- L.7.—Because of the particular estates dealt with the number of ex-employees who qualified for gratuities was less than expected.
- L.8.—Because of the transfer of staff to the Farm Classification Office progress in land allotment was slower than anticipated.
- M.1.—Investment by farmers was affected by the general conditions prevailing in the agriculture industry and by the bad weather during the year.
- M.2.—Saving due to the termination of the scheme during the course of the year.
- M.4.—Saving due mainly to the lower cost of intervention borrowings in foreign currencies and to a lower level of stocks than had been anticipated. (See note on subhead N. 24).
- M.5.—Losses were somewhat less than expected.
- M.6.—Saving due to slow up-take of grants and delays in completion of projects.
- M.7.—Because of market conditions less beef than expected was exported to the United Kingdom. (See note on subhead N. 27).
- M.8.—No application for aid was received during the year.
- M.9.—Facilities for performance and progeny testing were not provided because of the lateness of the publication of the relevant EEC regulation and the bad weather.
- M.10.—Saving arose because in this the first year of the scheme many producers could surrender only part of their annual milk quotas.

APPROPRIATIONS IN AID

	Corresponding Debit Subhead	Estimated £	Realised £
1. Recoupment of salaries, etc., of officers on loan to outside bodies	A.1.	67,000	109,377
2. Recoupment by EEC of certain travelling expenses	A.3	368,000	415,644
3. Receipts from sale of livestock and farm produce, etc., at Agricultural Schools and Farms	B.2	16,000	17,690
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	243,000	227,897
5. Receipts from seed testing fees, certification fees, licensing fees, etc., and receipts from Back-weston Farm	B.4	959,000	1,028,675
6. Receipts from EEC relating to agricultural, educational and advisory facilities under Western Package	B.13	80,000	124,665
7. Receipts from licences and from sale and leasing of livestock	C.1	256,000	224,705
8. Receipts from EEC under programme for accelerated eradication of Bovine Tuberculosis	C.2	1,000	14,432
9. Receipts from EEC under programme for accelerated eradication of Brucellosis	C.3	1,000	15,860
10. Receipts from farmer contributions towards the cost of eradicating Bovine Disease	C.2, C.3 & C.5	13,700,000	13,077,369

	Corres- ponding Debit Subhead	Estimated £	Realised £
11. Receipts from fees in respect of poultry hatchery licences	D.1	1,000	1,962
12. Receipts under exchange rate guarantee on loans for agricultural purposes	F.2	1,000	202,101
13. Repayment of advances under Grain Storage (Loans) Act, 1951, etc.	K	20,000	22,700
14. Receipts from the resale of land purchased under the Farmers' Retirement Scheme	K	450,000	802,101
15. Fees and costs recovered	L.1	2,000	7,381
16. Surplus income of Rent and Interest Accounts	L.4	100,000	90,011
17. Excess Annuities, etc.		1,250,000	1,492,385
18. Contributions toward improvements expenditure	L.8	110,000	113,838
19. Interest on bank deposits held by the Land Commission in connection with its operations		145,000	178,140
20. Receipts from EEC under Farm Modernisation Scheme, Western Measures and EEC Interest Subsidy Scheme	M.1	10,700,000	9,257,401
21. Receipts from farm visits by Department and ACOT staff in connection with Farm Modernisation Scheme	M.1	1,500,000	278,320
22. Receipts from EEC under Farmers' Retirement Scheme	M.2	26,000	12,593
23. Receipts from EEC under Scheme of Aids to Farmers in Less Favoured Areas	M.3	18,125,000	18,649,534
24. Receipts from EEC of incidental expenses arising out of market intervention	M.4	68,000,000	62,371,885
25. Receipts in respect of intervention stock losses, etc.	M.5	20,000	322,286
26. Receipts from forfeited deposits and securities under EEC intervention, export refund, etc. arrangements		190,000	438,808
27. Receipts from the United Kingdom Government in respect of the special premiums on exports of beef to the United Kingdom	M.7	12,000,000	9,683,664
28. Receipts from EEC under Programme of Special Measures for Ireland	M.9	3,010,000	3,318,023
29. Receipts from licences, inspection fees, etc., under Agricultural Produce (Fresh Meat) Acts and Pigs and Bacon Acts		7,440,000	4,985,686
30. Receipts from veterinary inspection fees for live exports		811,000	449,560
31. Receipts from fees for dairy premises inspection services		1,969,000	2,154,371
32. Other receipts		50,000	137,013
		<u>£141,611,000</u>	<u>£130,226,077</u>

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1. The number of officers on loan was greater than anticipated.
2. Attendances at EEC meetings were somewhat higher than expected.
3. Receipts in respect of classroom and other facilities at the Botanic Gardens were higher than anticipated.
4. The shortfall arose mainly because an expected importation of cattle through the quarantine station did not take place. (See note on subhead C.4).
5. The surplus was due mainly to the quantity of cereal seed presented for certification being higher than expected.
6. Eligible expenditure by ACOT under the Western Package was higher than anticipated.
7. Shortfall due mainly to reduced receipts from sale of pigs at Thorndale.
8. and 9. The number of residual reactors qualifying for EEC recoupment was greater than expected.
11. Some debts outstanding from previous years were paid in 1985.
12. Surplus due to favourable exchange rates.
13. More borrowers than expected opted to repay loans in full.
14. and 17. More buyers than expected opted to pay for lands in cash.
15. Surplus due to unexpected costs being recovered in two court cases.
16. Some expected receipts did not come to hand until after the end of the year.
19. Some deposit interest outstanding from the previous year because of industrial action was paid in 1985.
20. Shortfall due mainly to non-receipt within the year of EEC recoupment of some Farm Modernisation Scheme expenditure.
21. Reduced participation in the Farm Modernisation Scheme resulted in fewer farm visits than expected. (See note on subhead M.1).
22. Shortfall due to a smaller number of land allotments than expected qualifying for recoupment from the EEC.
24. Stocks held during the year were less than had been anticipated and this was reflected in lower EEC receipts. (See note on subhead M.4).
25. Surplus was due mainly to recoveries from cold stores in respect of stock shortages of intervention beef.
26. It is not possible to estimate accurately the amount of deposits and securities that will be forfeited as this depends largely on movements in world market conditions.
27. Less beef than expected was exported to the United Kingdom. (See note on subhead M.7).
28. Surplus due mainly to unexpected EEC receipts in respect of unusually large sales of subsidised ground limestone in 1984.
29. The fees payable on pigs were reduced during 1985 and there were delays in payment.
30. Exports of live cattle were less than anticipated.
31. Milk intake at creameries was somewhat higher than had been provided for.
32. Receipts under this miscellaneous heading cannot be closely estimated.

EXTRA REMUNERATION

Fifty-five officers of the Department's veterinary staff received gratuities and allowances ranging from £401 to £2,211 in respect of additional work at week-ends. The total amount paid was £66,513.

Thirty-nine Agricultural Officers received amounts ranging from £402 to £3,035 in respect of various extra duties. The total amount paid was £48,357.

Thirty-three officers of various grades received amounts ranging from £400 to £1,513 for the performance of higher duties. The total amount paid was £36,051.

Three indoor foremen received amounts ranging from £540 to £900 in respect of Sunday duty. The total paid was £2,205.

Fifty-one officers received allowances ranging from £402 to £2,340 for attendance at certain meetings abroad. The total amount paid was £58,632.

Five hundred and six employees received overtime payments ranging from £403 to £14,289. The total amount paid was £1,498,249.

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

NOTES

This Account includes expenditure of £16,154 in respect of the remuneration of an officer seconded temporarily, without repayment, to an outside body on milk recording duties. (Subhead A.1. (S.90/12/79)).

Subhead A.3 includes expenditure of £1,236 on gifts presented by the Minister mainly to counterparts in other countries. (D.306/24/63).

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

£1,540 in total to four herdowners and a legal firm in respect of claims mainly for losses arising from the Calf Premium Scheme. (Subhead A.3. (S.300/1/82)).

£147 in total to three employees of the Department in respect of losses of personal property and damage to clothing during the course of their employment. (Subhead A.3. (E.109/41/41)).

£532 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)).

£44 to a member of the public in respect of damage to a car arising from an accident in which a vehicle, the property of the Department, was involved. (Subhead A.3. (D.306/25/62)).

£3,355 to twenty herdowners in respect of cattle which failed to pass the tuberculosis test under the Bovine Tuberculosis Eradication Scheme and died before they could be slaughtered. £4,508 to forty-seven herdowners in respect of cattle which passed the test but were found at slaughter to be suffering from tuberculosis. £1,685 to seven herdowners 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)).

£470 to a herdowner arising from a claim for damages for losses incurred on the sale of cattle following restriction of his herd. (Subhead C.3. (S.90/7/80)).

£20,000 to a firm arising from the cleansing and disinfection of a pig breeding unit following an outbreak of transmissible gastro-enteritis. (Subhead C.4. (S.90/30/84)).

Fees (stamps) amounting to £1,120 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 £2,507, £22,185 and £1,858 respectively was done on a recoupment basis for the Department of Fisheries and Forestry, 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:—

	£
Córas Beostoic agus Feola	22,500
Bórd na gCapall	9,500

Two plots of land containing 0.109 and 0.480 hectares were transferred for nominal considerations to the Office of Public Works (S.55/1/77).

The following sums were written off:—

£457 representing the balance outstanding from a firm in respect of the supervision of a poultry quarantine (S.90/15/56).

£77,296 in respect of monetary compensatory amounts on exports of live cattle prior to 25 November, 1975 (S.311/7/81).

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£115,963 in respect of stock losses, transport and related charges for intervention beef arising in 1978 and 1979 (S.90/15/82).

£78 in respect of losses of equipment and fittings (S.201/2/75).

£4,470 in respect of rent of lands held by the Land Commission (S.90/15/56).

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS ETC. ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1985

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1985
Commission of Inquiry into the Thoroughbred Horse Breeding Industry	1982	£68,573
AFT/ACOT Review Group	1985	£ 4,951

J. O'MAHONY,
Accounting Officer.

16th April, 1986.

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

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

STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31ST DECEMBER, 1985

(Capital Amounts only)

	£
Advances under the Grain Storage (Loans) Act, 1951	70,275
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (a)	7,984
	<u>£78,259</u>

(a) Reducible, if certain conditions are complied with, to £5,753

WORLD FOOD PROGRAMME (GRANT-IN-AID) ACCOUNT

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1985

	£
Balance on 1st January 1985	586,935
Grant-in-Aid (Subhead J.2.)	1,237,000
	<u>1,823,935</u>
Contribution to World Food Programme	1,823,599
Balance on 31st December, 1985	<u>£336</u>

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1985

	£
Balance on 1st January, 1985	1,346,613
Grant-in-Aid (Subhead J.4)	755,000
Other Receipts	98,294
	<hr/>
Expenditure	2,199,907
	<hr/>
Balance on 31st December, 1985	£295,475
	<hr/>

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1985

	£	
Balance on 1st January, 1985	35,320	Dr.
Grant-in-Aid (Subhead C.5)	1,750,000	
	<hr/>	
	1,714,680	
Grants to Herd Owners	1,458,305	
	<hr/>	
Balance on 31st December, 1985	£256,375	
	<hr/>	

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER 1985

	£
Balance on 1st January, 1985	45,000
Grant-in-Aid	Nil
	<hr/>
Expenditure	45,000
	<hr/>
Balance on 31st December, 1985	£45,000
	<hr/>

GRANT-IN-AID FUND FOR GENERAL LAND PURCHASES

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1985

	£
Balance on 1st January, 1985	129,092
Grant-in-Aid	Nil
	<hr/>
Expenditure	129,092
	<hr/>
Balance on 31st December, 1985	£129,092
	<hr/>

J. O'MAHONY,
Accounting Officer.

16th April, 1986

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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	9,400,000	9,592,083	—	192,083
A.2.—Superannuation and Pensions for Members of the Labour Court	67,000	28,631	38,369	—
A.3.—Consultancy Services	21,000	3,921	17,079	—
B.1.—Travelling and Incidental Expenses	1,372,000	1,343,151	28,849	—
B.2.—Office Machinery and other Office Supplies	263,000	264,664	—	1,664
C.—Postal and Telecommunications Services	992,000	902,801	89,199	—
D.—Advertising and Publicity	84,000	51,381	32,619	—
E.—Commissions and Special Inquiries	6,000	4,484	1,516	—
F.—Subscriptions to International Organisations	247,000	249,849	—	2,849
G.—Research, including Manpower Surveys	57,000	56,600	400	—
H.—Resettlement Allowances	11,000	311	10,689	—
I.—Career Information	5,000	5,055	—	55
J.1.—An Chomhairle Oiliúna — Training including the Alternance Scheme, and General Expenses (Grant-in-Aid)	16,384,000	12,884,000	3,500,000	—
J.2.—An Chomhairle Oiliúna — Capital Expenditure (Grant-in-Aid)	200,000	200,000	—	—
K.—National Industrial Safety Organisation	26,000	26,000	—	—
L.—Irish Management Institute — Grant for Training	527,000	527,000	—	—
M.1.—Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Limited) — Grant for Training	369,000	369,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.2.—Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Limited) — Grant for Capital Expenditure	1,000	—	1,000	—
N.—Dion — Committee on Welfare Services Abroad — Grants for Emigrant Advisory Services	104,000	104,000	—	—
O.—Grants for Trade Union Education and Advisory Services	654,000	654,000	—	—
P.—Employment Incentive Schemes	3,165,000	4,123,830	—	958,830
Q.—Employment Equality Agency ...	322,000	322,000	—	—
R.—Trade Union Amalgamations ...	26,000	57,582	—	31,582
S.—College of Industrial Relations — General Expenses (Grant-in-Aid)	42,000	42,000	—	—
T.—Grant-in-Aid Fund for Training and Employment of Young Persons — including Youth Employment Agency and related Expenditure (Grant-in-Aid)	92,000,000	92,000,000	—	—
U.1.—Grants for the Provision of Recreational Facilities	1,930,000	1,279,223	650,777	—
U.2.—Grant-in-Aid Fund for Youth Organisations and other Expenditure in relation to Youth	2,950,000	2,944,686	5,314	—
V.—Enterprise Allowance Scheme	7,100,000	9,893,622	—	2,793,622
W.—Social Employment Scheme ...	29,496,000	7,253,716	22,242,284	—
X.—Grant for Óstlanna Iompair Éireann Teo.	2,773,000	2,773,000	—	—
GROSS TOTAL £	170,594,000	147,956,590	26,618,095	3,980,685
	<u>Estimated</u>	<u>Realised</u>	<u>Surplus of Gross Estimate over Expenditure £22,637,410</u>	
<i>Deduct—</i>			<u>Surplus of Appropriations in Aid realised £1,079,545</u>	
Y.—Appropriations in Aid	7,179,000	8,258,545	<u>Total Surplus to be surrendered £23,716,955</u>	
NET TOTAL £	163,415,000	139,698,045		

Vote 39

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—A gratuity provided for in 1985 was actually paid in 1984, and a retirement which was provided for in 1985 did not occur.
- A.3.—Consultancy services did not have to be engaged to the extent provided for.
- C.—Expenditure, particularly in relation to postal charges, was less than anticipated.
- D.—Expenditure was less than anticipated.
- E.—Certain expenditure anticipated did not arise.
- H.—The provision was for possible residual claims under the Scheme which terminated on 2nd August 1982; only two payments amounting to £311 arose.
- J.1.—The saving was attributable to: (1) the withholding of £2,500,000 of grant-in-aid having regard to reduced matching European Social Fund aid available; (2) the withholding of £1,000,000 grant-in-aid having regard to the availability of such sum from AnCO's own resources.
- M.2.—This was a token provision which was not required.
- P.—The uptake under the Schemes was higher than anticipated.
- R.—A grant of £33,055 was made in a particular case which it had not been anticipated would arise in 1985.
- U.1.—Certain anticipated payments did not arise because building work on a number of projects did not start as early as expected.
- V.—More participants than anticipated entered the Scheme.
- W.—Commencement of the Scheme was slower than anticipated—projects did not get underway as early in the year as expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal) ...	127,000	52,097
2. Receipts from European Social Fund	6,886,000	7,975,287
3. Recoupment of salaries, etc. of officers on secondment	19,000	22,144
4. Recoupment of certain travelling and subsistence expenses from the EEC	63,000	74,091
5. Receipts from Work Permit fees	59,000	72,873
6. Miscellaneous	25,000	62,053
	<u>£7,179,000</u>	<u>£8,258,545</u>

1. The Employment Appeals Tribunal deals with appeals under the Redundancy Payments Acts, the Minimum Notice and Terms of Employment Act, 1973, the Unfair Dismissals Act, 1977, the Maternity Protection of Employees Act, 1981 and the Protection of Employees (Employers Insolvency) Act, 1984. 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 was calculated on the basis of one third of the overall costs but following a re-examination during 1985 of time spent dealing with matters arising under the different Acts a ratio of one fifth, with effect from 1st January, 1984, was applied. This accounts for the shortfall on the estimated figure.
2. There are difficulties in estimating income from the European Social Fund. These include uncertainty about dates of receipt of payments and variation in expenditures which qualify for aid.
3. The surplus arose mainly because the period of secondment of one officer was extended.
4. Income is difficult to estimate accurately because of fluctuation in EEC travelling duties and time lag in receiving payments.
5. More Work Permit applications were processed than expected, with a reduction in the number of applications on hand.
6. The surplus is due mainly to the cancellation in 1985 of a greater than usual number of out of date payable orders related to the previous year.

EXTRA REMUNERATION

One hundred and seventy-one officers were paid a total of £74,887 in overtime. Of these, fifty-two officers earned amounts in excess of £400 — ranging from £402 to £3,933.

Forty-five officers were paid a total of £11,820 for attendance at certain meetings abroad. Of these, ten officers received amounts in excess of £400 — ranging from £472 to £989.

NOTE

Ex-gratia payments totalling £68 were made to four officers in respect of loss or damage to clothing or personal effects in the course of official duties (E.109/41/41).

DETAILS OF EXPENDITURE ON COMMISSIONS AND SPECIAL INQUIRIES

Commission or Special inquiry	Expenditure			
	Subheads		Total for year ended 31st December, 1985.	Total to 31st December, 1985.
	E.	A.1.		
	£	£	£	£
Díon — Committee on Welfare Services Abroad	3,589	3,686	7,275	57,012
Dublin Docks Review Group	895	—	895	20,846
	£ 4,484	3,686	8,170	77,858

M. KEEGAN,
Oifigeach Cuntasáíochta.

AN ROINN SAOTHAIR,
25 Aibreán, 1986.

I have examined the above Account and the appended Statements and 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 Accounts and Statements are correct.

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

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE EMPLOYMENT GUARANTEE FUND FOR THE YEAR ENDED 31ST DECEMBER, 1985.

	£	£
Balance at 1st January, 1985		97,252
Receipts:—		
From the Employment Guarantee Fund—		
(i) for the Community, Youth, Recreational and Employment Programme		450,000
(ii) for the joint AnCO/FUE apprentice to craftsman scheme		78,461
		<u>625,713</u>
Payments:—		
(i) In respect of the Community, Youth, Recreational and Employment Programme	778,655	
(ii) An Chomhairle Oilúna (joint AnCO/FUE apprentice to craftsman scheme)	78,461	
(iii) In respect of the Youth Employment Development and Creation Scheme	<u>26,000</u>	883,116
Balance at 31st. December, 1985		<u>£257,403</u> Dr.

AN ROINN SAOTHAIR,
25 Aibreán, 1986.

M. KEEGAN,
Oifigeach Cuntasáíochta.

Vote 39

STATEMENT OF EXPENDITURE OUT OF THE TRAINING AND EMPLOYMENT OF YOUNG PERSONS (GRANT-IN-AID) ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1985.

	£	£
Balance at 1st January, 1985	...	4,486,946
Grant-in-Aid from Subhead T of Vote 39 (Labour)	...	92,000,000
		<u>96,486,946</u>
Payments:—		
Youth Employment Agency	...	5,322,000
An Chomhairle Oiliúna	...	40,493,000
CERT Ltd.	...	2,020,000
Department of Labour—		
Work Experience Programme	...	6,616,312
Teamwork	...	8,468,187
National Manpower Service	...	84,330
Enterprise Allowance Scheme	...	2,229,475
Department of the Environment	...	2,250,000
Department of Education	...	28,000,000
Health Boards	...	<u>9,799</u>
		95,493,103
Balance at 31st December, 1985	...	<u>£ 993,843</u>

M. KEEGAN,
Oifigeach Cuntasaiochta.

AN ROINN SAOTHAIR,
25 Aibreán, 1986.

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, 1985 £	Total to 31st December, 1985 £
Received by the Minister for Labour	83,590,347	274,823,217
Paid by the Minister for Labour into the Exchequer	83,561,685	274,794,555

M. KEEGAN,
Oifigeach Cuntasaiochta.

AN ROINN SAOTHAIR,
25 Aibreán, 1986.

ACCOUNT OF GRANT-IN-AID FUND FOR YOUTH ORGANISATIONS
AND OTHER EXPENDITURE IN RELATION TO YOUTH.

	£
Balance on 1st January, 1985	Nil
Grant-in-Aid, 1985	2,944,686
	<u>2,944,686</u>
Payments*	2,944,686
Balance on 31st December, 1985	<u>Nil</u>

*Analysis of payments:

	£
Youth Service Grants	2,008,759
In-Service Training Grants	25,214
Special/Primary Grants	27,500
Cross Border Youth Exchange Scheme	18,891
British Irish Youth Exchange Scheme	29,816
Foreign Exchanges	18,932
International Youth Year	134,773
Special Projects	609,766
Political Education Officers	21,000
Gaisce — Presidents Award Scheme	50,035
	<u>£2,944,686</u>

M. KEEGAN,
Oifigeach Cuntasaíochta.

AN ROINN SAOTHAIR,
25 Aibreán, 1986.

Vote 40 INDUSTRY, TRADE, COMMERCE AND TOURISM

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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	£ 7,631,000	£ 7,604,801	£ 26,199	£ —
A.2.—Public Service Pensions for members and widows of former members of the Restrictive Practices Commission	16,000	15,564	436	—
A.3.—Consultancy Services <i>Original</i> £257,000 <i>Supplementary</i> 243,000	500,000	535,282	—	35,282
B.1.—Travelling and Incidental Expenses	1,083,000	849,274	233,726	—
B.2.—Office Machinery and other Office Supplies 	637,000	608,657	28,343	—
C.1.—Postal and Telecommunications Services 	490,000	470,902	19,098	—
C.2.—Advertising and Publicity ...	137,000	111,122	25,878	—
D.—Subscriptions to International Organisations, etc. 	1,570,000	1,593,966	—	23,966
BORD FÁILTE ÉIREANN				
E.1.—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid) 	24,753,000	24,683,000	70,000	—
E.2.—Development of Holiday Accommodation (Grant-in-Aid) ...	600,000	600,000	—	—
E.3.—Development of Supplementary Holiday Accommodation (Grant-in-Aid) 	350,000	350,000	—	—
E.4.—Tourism Development Works (Grant-in-Aid) 	1,116,000	1,000,000	116,000	—
SHANNON FREE AIRPORT DEVELOPMENT CO. LTD.				
F.1.—Administration and General Expenses (Tourism/Traffic Development) (Grant-in-Aid) ...	2,004,000	2,004,000	—	—
F.2.—Administration and General Expenses (Industrial Development) (Grant-in-Aid) 	2,650,000	2,650,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.3.—Grants to Industrialists (Grant-in-Aid)	6,000,000	3,910,232	2,089,768	—
F.4.—Housing Subsidies	434,000	434,000	—	—
G.1.—Currency Exchange Loss on certain Industrial Credit Corporation plc Foreign Borrowing for Tourism Development	150,000	126,968	23,032	—
G.2.—Currency Exchange Loss on certain Industrial Credit Corporation plc Foreign Borrowing for Industrial Development Original £9,957,000 Less Supplementary 847,000	9,110,000	8,255,374	854,626	—
H.—Córás Tráchtála — Administration and General Expenses (Grant-in-Aid under Export Promotion Act 1959)	23,464,000	23,464,000	—	—
I.1.—Institute for Industrial Research and Standards — Administration and General Expenses (Grant-in-Aid)	7,858,000	7,857,500	500	—
I.2.—Institute for Industrial Research and Standards — Capital Expenditure (Grant-in-Aid)	200,000	200,000	—	—
J.—Kilkenny Design Workshops Limited—Administration and General Expenses (Grant-in-Aid) ...	696,000	696,000	—	—
INDUSTRIAL DEVELOPMENT AUTHORITY				
K.1.—Administration and General Expenses (Grant-in-Aid) Original £19,598,000 Supplementary 500,000	20,098,000	20,098,000	—	—
K.2.—Grants to Industry (Grant-in-Aid)	142,000,000	135,500,000	6,500,000	—
K.3.—Capital cost of transfer of Authority to new Headquarters (Grant-in-Aid)	2,100,000	2,100,000	—	—
L.—Irish Productivity Centre — Administration and General Expenses (Grant-in-Aid)	549,000	549,000	—	—
M.1.—Shipbuilding Subsidy	2,500,000	—	2,500,000	—
M.2.—Interest Subsidy for Shipbuilding	285,000	322,824	—	37,824

Vote 40

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
N.—Irish Goods Council — Administration and General Expenses (Grant-in-Aid)				
<i>Original</i> £1,096,000				
<i>Supplementary</i> 55,000				
	1,151,000	1,151,000	—	—
O.1.—Irish Film Board — Administration Expenses (Grant-in-Aid)	120,000	114,091	5,909	—
O.2.—Irish Film Board — Capital Expenditure (Grant-in-Aid) ...	550,000	519,000	31,000	—
P.1.—National Enterprise Agency Limited — Administration and General Expenses (Grant-in-Aid)				
<i>Original</i> £304,000				
<i>Supplementary</i> 50,000				
	354,000	354,000	—	—
P.2.—National Enterprise Agency Limited — Capital Expenditure (Grant-in-Aid)	3,000,000	2,769,508	230,492	—
Q.1.—National Development Corporation—Administration and General Expenses (Grant-in-Aid) ...	1,000	—	1,000	—
Q.2.—National Development Corporation—Capital Expenditure (Grant-in-Aid)				
<i>Original</i> £7,550,000				
<i>Less Supplementary</i> 769,000				
	6,781,000	—	6,781,000	—
R.—Clondalkin Paper Mills				
<i>Original</i> £1,700,000				
<i>Supplementary</i> 700,000				
	2,400,000	2,077,128	322,872	—
S.—Provision to meet Closure Costs of Min Fhéir (1959) Teo. and National Film Studios of Ireland Limited				
<i>Original</i> £1,000				
<i>Supplementary</i> 69,000				
	70,000	70,000	—	—
T.1.—National Board for Science and Technology — Administration and General Expenses (Grant-in-Aid)	3,655,000	3,655,000	—	—
T.2.—National Board for Science and Technology—Operating Expenses of Research Vessel “Lough Beltra” (Grant-in-Aid)	190,000	190,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
U.1—National Micro-Electronics Facility —Administration and General Ex- penses (Grant-in-Aid)	276,000	276,000	—	—
U.2—National Micro-Electronics Facility —Capital Expenditure (Grant-in-Aid)	422,000	422,000	—	—
V.1.—Export Guarantee Arrangements under the Insurance Act, 1953 (as amended)	1,222,000	1,119,457	102,543	—
V.2.—Credit Financing of certain Capital Goods Exports	1,500,000	955,122	544,878	—
W.—Commissions, Committees and Special Inquiries	31,000	16,707	14,293	—
X.—Miscellaneous Payments	93,000	67,236	25,764	—
Y.—Bread Subsidy	19,468,000	19,278,105	189,895	—
A.A.—Irish Steel Limited—Financial Assistance (Grant-in-Aid) Original Nil Supplementary £5,000,000	5,000,000	5,000,000	—	—
GROSS TOTAL Original £300,264,000 Supplementary 5,000,000 Do. 1,000 £	305,265,000	284,624,820	20,737,252	97,072
			Surplus of Gross Estimate over Expenditure £20,640,180	
	Estimated	Realised	Surplus of Appropriations in Aid realised £1,755,301	
Deduct— Z.—Appropriations in Aid	5,054,000	6,809,301		
NET TOTAL Original £295,210,000 Supplementary 5,000,000 Do. 1,000 £	300,211,000	277,815,519	Total Surplus to be surrendered £22,395,481	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Fees (stamps) collected at Companies Registration Office	1,175,191
Recovery of costs re 'Shamrock' litigation	8,163
Conscience money	1,210

Vote 40

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.3.—Additional consultancy work was required to be undertaken in the course of the year and was discharged with Department of Finance sanction.
- B.1.—Expenditure was less than anticipated.
- C.2.—Saving arose through a reduction in expenditure on publicity for the Office of Director of Consumer Affairs and a reduction in the level of statutory advertising required for maximum prices orders and price control notices.
- E.4.—During 1985 the conditions and levels of grants under the Amenity Grants Scheme were revised. As a result the number of projects which could be deemed eligible in 1985 fell, and this accounted for the saving.
- F.3.—Section 3 of the Shannon Free Airport Development Company (Amendment) Act, 1983 provides that the aggregate amount of grants to be made to the Company shall not exceed £60 million. As this limit was reached in 1985 the Company could not drawdown its entire grant.
- G.1 and G.2.—These subheads are subject to currency exchange rate fluctuation and as such are difficult to estimate. Favourable exchange rates and a saving on the capital repayment on a Working Capital Loan Scheme gave rise to the saving.
- K.2.—The saving arose through:
- (i) a reduction of £0.5 million in the allocation;
 - (ii) a saving of £6 million comprised of increased income of £3 million in respect of grant refunds and a transfer of £3 million own income from IDA's Building Operations.
- M.1.—Arising from the liquidation of Irish Shipping Limited, obligation for the payment of this Department's portion of costs under the "Irish Spruce" leasing arrangements reverted to the Central Fund. As a consequence no expenditure was incurred on this Department's Vote.
- M.2.—The grant proved insufficient to meet the payment of interest subsidy to the Shipping Finance Corporation arising from the rescheduling of one of its clients repayments.
- O.2.—The Board received approximately £40,000 in own income in 1985. Of this amount £31,000 was retained by the Board in lieu of grant-in-aid. The balance was also retained for re-investment, with the approval of the Department of Finance.
- P.2.—The saving arose because actual investment decisions were made in fewer projects than had been anticipated.
- Q.1. and Q.2.—The NDC was not established in 1985 so no expenditure was incurred.
- R.—Refurbishment work was not carried out to extent anticipated.
- V.1.—Payment of claims in final quarter did not materialise to extent anticipated resulting in a saving.
- V.2.—The saving arose due to a combination of lower world commercial interest rates, high consensus rates vis a vis commercial interest rates and an increased subvention by the banks participating in the scheme.
- W.—Saving arose from abolition of National Consumer Advisory Council in July, 1985.
- X.—Proposals for the purchase of metric capacity standards were deferred pending further discussions with the Local Authorities — Expenditure on initial verification was lower than estimated due to a lower than expected level of production.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1961	209,000	150,013

Vote 40

	Estimated	Realised
	£	£
2. Repayment of travel costs of certain journeys to EEC	262,000	345,319
3. Export Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)	1,264,000	1,968,373
4. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964	2,700,000	2,801,267
5. Registrar of Friendly Societies	14,000	5,924
6. Companies Registration Office	33,000	58,033
7. Fees for occasional trading permits	1,000	1,050
8. Fees for casual trading licences	170,000	104,177
9. Receipts from IDA in respect of repayable grants for industrial housing*	400,000	1,366,846
10. Miscellaneous	1,000	8,299
	<u>£5,054,000</u>	<u>£6,809,301</u>

*Capital service receipt

1. The Department of Justice was unable to pay in full the operating expenses of the Office of Weights and Measures. Receipts in respect of pattern approval and initial verification of weighing scales were also less than anticipated.
2. Receipts were higher than anticipated due to increased volume of travel during EEC Presidency in 1984 resulting in increased receipts.
3. The surplus arose due to a combination of greater use of the scheme by exporters and higher premium charges for the more risky markets.
4. A substantial increase in the number of applications under the Trade Marks Act, 1963 and an increase in activity generally led to the surplus.
5. It is difficult to estimate accurately the amount receivable in respect of fees at the Registry.
6. The bulk of the surplus arises from the fact that business names registration fee receipts for the final three quarters of 1984 were not remitted by An Post until 1985. Another factor was the sale of a microfiche index of companies which started in 1985.
8. Fees for Casual Trading Licences were increased in January, 1985 but this did not lead to the expected increase in fees due to a drop in the number of applications. A significant factor in the fall in the number of licences granted was a sharp increase in the number of applications which had to be turned down due to ineligibility.
9. In addition to repayments a further £1 million was repaid in respect of mortgages which were redeemed during the year. This redemption had not been anticipated.
10. Accurate estimation of these receipts is not possible.

EXTRA REMUNERATION

Thirteen Examiners in the Patents Office received a total of £3,348 for examining patent applications outside their normal hours of duty.

A total of one hundred and ninety-seven other officers were paid overtime. Sixty-nine officers received sums varying from £402 to £3,293. The total amount paid in respect of overtime was £119,011 (of which £24,000 was recouped from the Department of Communications (Vote 41)).

A total of one hundred and forty-four officers received allowances in respect of duties as chairmen or delegates at meetings abroad (mainly EEC). Thirty-four officers received sums varying from £427 to £1,784. The total amount paid was £45,124.

Vote 40

NOTES

In addition to the grants-in-aid issued from the Vote extra amounts totalling £1,732,000 were issued from the Vote for Increases in Remuneration and Pensions (No. 49) as follows:

	£
Departmental salaries, wages and allowances	94,000
Bord Fáilte Éireann	123,000
Shannon Free Airport Development Company Limited (Tourism/Traffic Development)	32,000
Shannon Free Airport Development Company Limited (Industrial Development)	124,000
Institute for Industrial Research and Standards	392,000
Kilkenny Design Workshops Limited	32,000
Industrial Development Authority	844,000
Irish Productivity Centre	31,000
Irish Goods Council	18,000
National Enterprise Agency Limited	4,000
National Board for Science and Technology	30,000
National Micro-Electronics Facility	8,000

Ex-gratia payments totalling £190 were made to five officers in respect of loss or damage to clothing or personal effects in the course of official duties (E.109/41/41).

The Account includes expenditure amounting to £969 on the purchase of gifts for presentation by the Minister of State on the occasion of official visits to the Peoples' Republic of China and Poland and also on a presentation to the President of the Japanese External Trade Organisation (S.414/2/82, S.99/60/82).

The Account includes expenditure amounting to £7,692 in respect of remuneration of an officer on loan to an Oireachtas Joint Committee, without repayment to this Department.

An amount of £7,120 was written-off in respect of a consultancy study which was not completed (Subhead A.3.—S.414/12/34).

Vote 40

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES ON ACCOUNT
OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1985

Commission, Committee or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1985
National Consumer Advisory Council*	1973-74	£ 181,567
Motor Insurance Advisory Board	1985	6,995
*The Council was abolished with effect from 22 July, 1985		
	£	188,562

JOHN DONLON,
Accounting Officer.

DEPARTMENT OF INDUSTRY, TRADE, COMMERCE AND TOURISM,
30th April, 1986.

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

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

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE SPECIAL BORDER AREAS
PROGRAMME FUND IN 1985

	£	£
Balance on 1st January, 1985		Nil
Receipts from the Special Border Areas Programme Fund		<u>939,760</u>
Payments:		
Bord Fáilte Éireann—Accommodation	360,000	
Amenities Development	<u>540,000</u>	
		900,000
Industrial Development Authority Grants	<u>39,760</u>	
		39,760
Balance on 31st December, 1985		<u>Nil</u>
	Total	939,760

JOHN DONLON,
Accounting Officer.

DEPARTMENT OF INDUSTRY, TRADE, COMMERCE AND TOURISM,
11th February, 1986.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1985, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Communications, and 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	19,044,000	18,995,058	48,942	—
A.2.—Consultancy Services	218,000	216,386	1,614	—
A.3.—Commissions and Special Inquiries				
<i>Original</i> £38,000				
<i>Supplementary</i> 40,000				
	78,000	78,254	—	254
B.1.—Travelling and Incidental Expenses	818,000	940,678	—	122,678
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £376,000				
<i>Supplementary</i> 180,000				
	556,000	572,152	—	16,152
B.3.—Postal and Telecommunications Services				
<i>Original</i> £1,045,000				
<i>Supplementary</i> 60,000				
	1,105,000	1,090,410	14,590	—
C.1.—Equipment, Stores and Maintenance				
<i>Original</i> £465,000				
<i>Less Supplementary</i> 180,000				
	285,000	212,692	72,308	—
C.2.—Testing of Telecommunications Licensing Equipment	150,000	188,257	—	38,257
D.1.—Grants to Córas Iompair Éireann				
<i>Original</i> £115,000,000				
<i>Supplementary</i> 100,000				
	115,100,000	115,000,000	100,000	—
D.2.—Córas Iompair Éireann Redundancy Compensation	106,000	102,598	3,402	—
E.—Grants for Harbours				
<i>Original</i> £6,624,000				
<i>Supplementary</i> 3,000,000				
	9,624,000	9,084,574	539,426	—
F.1.—Grant to Radio Telefís Éireann from Broadcasting Licence Fees (Grant-in-Aid)				
<i>Original</i> £33,000,000				
<i>Supplementary</i> 1,000,000				
	34,000,000	33,100,000	900,000	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.2.—Grant to Radio Telefís Éireann from Relay Licence Fees (Grant-in-Aid)	1,773,000	1,350,000	423,000	—
G.—Payment to An Post for collection of Broadcasting Licence Fees	3,500,000	3,500,000	—	—
H.1.—Acquisition of Land, Buildings, etc., at State Airports	187,000	67,500	119,500	—
H.2.—Constructional Works at State Airports, including furnishing of Buildings				
<i>Original</i>	£4,100,000			
<i>Less Supplementary</i>	1,300,000			
	2,800,000	2,025,649	774,351	—
I.—Transport of Staff	109,000	66,002	42,998	—
J.—Electronic Equipment for Air Navigation Services Office				
<i>Original</i>	£3,050,000			
<i>Less Supplementary</i>	1,000,000			
	2,050,000	1,620,512	429,488	—
K.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	1,000	90	910	—
K.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946)	53,000	49,941	3,059	—
L.—Subscriptions to International Organisations	754,000	990,323	—	236,323
M.—Rent on Lands, etc., at State Airports	4,000	344	3,656	—
N.—Grant to Royal National Lifeboat Institution	50,000	50,000	—	—
O.—Grant to Aer Rianta Teoranta for payment to the Irish Airlines (General Employees) Superannuation Fund	20,000	—	20,000	—
P.—Grants towards the cost of Regional/Local Airports Development	750,000	423,301	326,699	—
Q.—Regional/Local Air Services	105,000	68,533	36,467	—
R.—Grants to Road Authorities for Bus Priority and Urban Traffic Control Schemes	420,000	469,016	—	49,016

Vote 41

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
S.—Dublin Transport Authority—Administration and General Expenses (Grant-in-Aid)	400,000	—	400,000	—
T.—Expenses under the Transport (Tour Operators and Travel Agents) Act, 1982	7,000	7,656	—	656
U.—Cost Alleviation Payment to Aer Linte Éireann Teo.	3,000,000	3,000,000	—	—
V.—Payments for Bulk-Carrier Original £1,000,000 Supplementary 450,000	1,450,000	1,514,965	—	64,965
X.— <i>Ex-gratia</i> payments for certain Pensioners of Irish Shipping Ltd. Original Nil Supplementary £51,000 Do. 39,000	90,000	72,037	17,963	—
Y.—Liabilities arising from the reorganisation of the Postal and Telecommunications Services Original Nil Supplementary £1,000	1,000	—	1,000	—
GROSS TOTAL Original £196,167,000 Supplementary 51,000 Do. 2,390,000	198,608,000	194,856,928	4,279,373	528,301
			Surplus of Gross Estimate over Expenditure £3,751,072	
Deduct—	Estimated	Realised		
W.—Appropriations in Aid Original £64,679,000 Supplementary 50,000 Do. 2,389,000	67,118,000	65,338,924	£1,779,076	
NET TOTAL Original £131,488,000 Supplementary 1,000 Do. 1,000	131,490,000	129,518,004	£1,971,996	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Refund of VAT from Connaught Regional Airport Development Co. Ltd.	...	£ 25,182
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Vote 41

	£
Postal, Telegraph and Telephone additional receipts	552,406
Conscience money	74
Sale of Publications	8
Malicious Injury claim settlement (Mount Gabriel SSR)	46,723

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £828,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- B.1.—The excess was due to unforeseen expenditure mainly in connection with the Air India crash, certain ANSO technical projects and seafarers examinations.
- C.1.—Saving arose because stores due for delivery in 1985 were not delivered within the year and new contracts could not be entered into due to shortage of technical staff in the Telecommunications and Radio Technology division.
- C.2.—The excess arose because testing of equipment undertaken in 1984 was not invoiced until 1985.
- E.—The saving arose because work did not commence at Drogheda and Dundalk and progress on passenger handling facilities at Rosslare was slower than anticipated.
- F.2.—Saving was due to receipts from cable operators being lower than expected.
- H.1.—The acquisition of certain lands, subject to a Compulsory Acquisition Order was not finalised.
- H.2.—A number of proposals received in the latter half of 1985 could not be finalised within the year.
- I.—Savings arose from a fall in demand for bus tickets.
- J.—Some projects progressed more slowly than anticipated and work on new main VHF—RTF communications equipment for Dublin and Shannon Airports did not materialise during the year.
- K.1.—Accurate estimation is not possible.
- K.2.—Payments are kept in line with awards to UK Seamen and their dependants under their corresponding scheme. Increases in the year were less than expected and there was a reduction in the number of pensions payable.
- L.—The excess was due to a double payment to the ITU to cover contributions due in 1984 and 1985.
- M.—The saving was due to protracted negotiations in relation to revision of rents.
- O.—The saving arose because none of the Department's employees who may yet transfer to Aer Rianta did so in 1985.
- P.—The saving arose because construction work did not commence on Carnmore Airport and certain aspects of the Letterkenny project had to be clarified.
- Q.—Provision was made for a 12 month period, however Aer Arann did not commence operations until May.
- R.—Expenditure on Bus Priority and Urban Traffic Control projects was greater than expected.
- S.—Legislation providing for the establishment of the Dublin Transport Authority was not enacted during 1985.
- T.—Because of the complexity of a number of licence applications received it was necessary to avail of the services of the Consultant Accountant to a greater extent than anticipated.
- X.—The saving was due to a reduction in the number of pensions payable.
- Y.—No liabilities arose in 1985.

Vote 41

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1975	...	293,000	410,755
2. Receipts under the Merchant Shipping and Mercantile Marine Acts	...	121,000	109,926
3. Surplus on Aer Rianta Teo. Operating Accounts Dublin, Shannon and Cork Airports including passenger load fee at Airports			
	<i>Original</i>	£8,600,000	
	<i>Supplementary</i>	50,000	
	<i>Do.</i>	1,000,000	
		9,650,000	10,190,772
4. Recoupment from Eurocontrol Organisation of en-route facilities costs	...	13,538,000	10,665,897
5. Shanwick Communications charges			
	<i>Original</i>	£2,532,000	
	<i>Supplementary</i>	389,000	
		2,921,000	4,545,477
6. Receipts from Radio, Telephone and Telegraph traffic	...	115,000	60,596
7. Recoupment for seconded staff	...	50,000	42,979
8. Road Transport Licences	...	228,000	212,954
9. Receipts under the 1933 Foreshore Act and the 1954 State Property Act	...	65,000	178,886
10. Receipts for transport of staff	...	35,000	23,184
11. Receipts for data provided by the Meteorological Service	...	77,000	63,274
12. Recoupment from EEC of air fares in respect of official travel	...	38,000	46,990
13. Recoupment of operating costs of Mount Gabriel Radar Station	...	120,000	122,397
14. Recoupment of cost of the Postal Users' Council	...	10,000	23,318
15. Recoupment of costs of the Telecommunications Users' Council	...	15,000	58,074
16. Wireless Examination Fees and Transmitting Permits	...	220,000	260,142
17. Receipts from Broadcasting and Relay Licence Fees			
	<i>Original</i>	£38,350,000	
	<i>Supplementary</i>	1,000,000	
		39,350,000	38,048,881
18. Telecommunication Licence Fees	...	200,000	170,400
19. Miscellaneous Receipts	...	72,000	104,022
TOTAL			
	<i>Original</i>	£64,679,000	
	<i>Supplementary</i>	50,000	
	<i>Do.</i>	2,389,000	
		£67,118,000	£65,338,924

1. The surplus arose because of (a) an increase in fees (b) an increase in the number of applications for examinations and (c) an increase in the number of aircraft registered.
2. Shortfall was due to a fall in demand for services.
3. The surplus realised was due to improved commercial performance at Shannon Airport (particularly freeport shop and mail order).
4. The shortfall was due primarily to the need to offset overpayments in 1983 arising from currency fluctuations and from over-estimation of costs.
5. The surplus arose because of (a) a large payment due in the previous year was not received until 1985 and (b) an increase in the number of aircraft using the service.
6. It is difficult to estimate the exact amount in any year.
7. The shortfall arose because a Higher Executive Officer on loan to the Legal Aid Board returned to the Department earlier than expected.
8. New legislation which was expected to increase receipts was not enacted within the year.
9. The surplus was due to increases in rentals and the collection of accumulated rents due on the execution of new leases.
10. Receipts were less than expected because of a fall in demand for bus tickets.
11. Shortfall is attributed to slow progress in negotiations concerning revenue return from the Automatic Telephone Weather Service.
12. Representation by officials of the Department at EEC Meetings was greater than anticipated.
14. The surplus arose because payments due in the previous year were not received until 1985.
15. The surplus arose because payments due in the previous year were not received until 1985.
16. The surplus was due to (a) an increase in fees of 15% from April and (b) an increase in licence applications.
18. Applications for licences were less than expected.
19. The surplus arose because of (a) receipts under the Transport (Tour Operators and Travel Agents) Act, 1982 being greater than anticipated and (b) the receipt of certain GPO rents proper to the preceeding year.

EXTRA REMUNERATION

A total of £24,860 was paid to sixty-four officers in respect of attendance at meetings abroad. Of this total twenty officers received sums varying from £418 to £2,319.

Four hundred and eighty-six officers received sums in respect of overtime. Three hundred and sixty-eight officers received amounts varying from £401 to £7,127. The total amount paid in overtime was £864,989 of which £24,000 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 £651 in respect of remuneration of a Senior Meteorologist for performance of rostered duties during 1984 (E.109/65/70).

Subhead I includes expenditure on subsidised transport of Central Statistics Office staff (£176), Department of Agriculture staff (£904), Immigration Officials (£1,280) and Custom and Excise staff (£4,970).

Ex-gratia payments totalling £303 were made to seven officers in respect of damage to clothing and loss of personal property in the course of official duties (DPS 3/77).

Vote 41

Ex-gratia payments totalling £48 were made to three officers in respect of medical costs arising from accidents on duty (DPS 25/75).

Ex-gratia payments arising out of the bombing of Mount Gabriel Radar Station were paid as follows
(i) £8,541 to Telecom Éireann in respect of that Company's equipment destroyed at the station
(ii) £2,074 to station staff for damage to personal property (Sanction dated 20/5/85).

One Principal Officer received a gratuity of £1,750 for extra attendance (E.109/71/70).

Amounts totalling £100,965 were written off as bad debts in 1985. These amounts related to sums for airport lettings (Sanctions dated 24th January, 1985, 1st April, 1985 and 18th November, 1985).

Arising from the reorganisation of the postal and telecommunications services, amounts totalling £225,449 were technically written off as a matter of expediency against outstanding accounts for the supply of goods by the former Department of Posts and Telegraphs to other Government Departments.

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1985

Commission, Committee or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1985
		£
Cable Systems Committee	1984	13,960
Postal Users' Council	1984	25,116
Telecommunications Users' Council	1984	50,835
Broadcasting Complaints Commission	1977	4,703
Interim Local Radio Commission	1985	12,654
Public Inquiry into Cherryville Rail Accident ...	1983	16,099
Tribunal of Inquiry into Beelgeuse Disaster ...	1979	778,816

N. McMAHON,
Accounting Officer.

DEPARTMENT OF COMMUNICATIONS,
28th April, 1986.

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, 1985

1984				1985			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
EXPENDITURE							
1. AIR NAVIGATION SERVICES AIR TRAFFIC CONTROL							
£	£	£	£	£000†	£000†	£000†	£000†
5,344,051	2,870,617	1,942,019	531,415	5,771	3,122	2,067	582
310,633	112,864	148,112	49,657	267	79	150	38
1,968,763	880,149	709,346	379,268	1,973	903	686	384
276,898	76,628	160,535	39,735	287	90	154	43
METEROLOGICAL SERVICES							
Salaries, Wages and Superannuation							
Other Costs							
(See Footnote)							
Other Costs							
RADIO SERVICE							
5,486,236	4,038,430	904,210	543,596	5,905	4,401	964	540
252,703	161,041	73,933	17,729	315	221	77	17
376,245	124,674	207,521	44,050	367	138	179	50
2. AIRPORT MANAGEMENT ADMINISTRATION							
3,691,811	911,206	2,418,482	362,123	3,924	979	2,556	389
5,218,386	1,593,010	2,816,986	808,390	5,532	1,674	2,957	901
4,066,450	1,621,664	2,184,599	260,187	4,259	1,781	2,226	252
3,110,833	1,760,863	1,269,187	80,783	2,941	1,386	1,371	184
617,575	389,335	143,021	85,219	677	425	159	93
7,699,128	2,795,793	4,390,647	512,688	8,468	2,680	5,186	602
350,826	350,826	—	—	307	307	—	—
3. CONTRIBUTION TO EUROCONTROL							
£38,770,538	17,687,100	17,368,598	3,714,840	40,993	18,186	18,732	4,075
TOTAL EXPENDITURE				£			

†Due to computerisation of the Airports Financial Statements, figures for 1985 are expressed in thousands.

Footnote: The apportionment of costs of the Central Analysis and Forecast Office has not been included, as these costs are now considered to be irrelevant for the purposes of the Statement.

STATE AIRPORTS (continued)

1984				1985			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£000†	£000†	£000†	£000†
9,260,824	4,220,121	4,612,474	428,229	9,897	4,442	4,874	581
2,896,963	583,633	2,189,835	123,495	3,489	626	2,711	152
2,928,929	1,704,633	1,090,218	134,078	3,190	1,559	1,442	189
10,062,372	2,179,499	7,101,484	781,389	10,981	2,317	7,695	969
7,916,845	2,859,380	4,585,021	472,444	7,920	3,002	4,426	492
1,849,620	1,849,620	—	—	4,545	—	—	—
14,971,600	7,926,141	5,284,094	1,761,365	10,666	5,647	3,764	1,255
35,923	35,923	—	—	—	—	—	—
1,783,281	364,738	1,352,825	65,718	1,670	129	1,458	83
51,706,357	21,723,688	26,215,951	3,766,718	52,358	22,267	26,370	3,721
38,770,538	17,687,100	17,368,598	3,714,840	40,993	18,186	18,732	4,075
(+)	(+)	(+)	(+)	(+)	(+)	(+)	(-)
12,935,819	4,036,588	8,847,353	51,878	11,365	4,081	7,638	354
4,704,584	1,915,846	2,434,374	354,364	4,902	2,021	2,497	384
£(+)	£(+)	£(+)	£(-)	£(+)	£(+)	£(+)	£(-)
8,231,235	12,120,742	6,412,979	302,486	6,463	12,060	5,141	738

†Due to computerisation of the Airports Financial Statement, figures for 1985 are expressed in thousands.

**There was over-recovery of en route charges in 1983 due mainly to fluctuations in the dollar/punt exchange rate. The over-recovery fell to be credited to users in the 1985 'cost base' and this is reflected in receipts in 1985.

**For 1985 et seq. revenue arising from recoupment from Eurocontrol of cost of providing personnel and facilities will be included in the revenue figures for en route air navigation services. This change has been effected due to administrative changes within Eurocontrol.

STATE AIRPORTS (continued)

Vote 41

1984				1985				
Total	Shannon	Dublin	Cork	STATEMENT OF CAPITAL EXPENDITURE	Total	Shannon	Dublin	Cork
£	£	£	£		£000†	£000†	£000†	£000†
52,292,579	20,600,481	27,825,447	3,866,651	Total Expenditure at beginning of year	54,713	21,665	29,046	4,002
2,420,785	1,064,976	1,220,684	135,125	Expenditure during the year ...	2,134	1,201	530	403
54,713,364	21,665,457	29,046,131	4,001,776	Total Expenditure at end of year (see footnote)	56,847	22,866	29,576	4,405
3,977,460	185,501	3,731,508	60,451	Expenditure on acquisition of land ...	68	—	68	—
				DEPRECIATION AND INTEREST ON CAPITAL				
2,029,436	859,198	1,012,585	157,653	Depreciation ...	2,113	908	1,031	174
2,675,148	1,056,648	1,421,789	196,711	Interest on Capital ...	2,789	1,113	1,466	210
£4,704,584	1,915,846	2,434,374	354,364	TOTAL ...	4,902	2,021	2,497	384

†Due to computerisation of the Airports Financial Statement, figures for 1985 are expressed in thousands.

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 H.2 in 1985 refers).

N. McMAHON,
Accounting Officer.

30th September, 1986

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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	5,853,000	5,912,188	—	59,188
A.2.—Consultancy Services	10,000	1,913	8,087	—
B.—Permanent Defence Force: Pay ...	138,161,000	142,672,215	—	4,511,215
C.—Permanent Defence Force: Allowances	14,153,000	15,398,485	—	1,245,485
D.—Reserve Defence Force: Pay, etc.	5,396,000	5,037,901	358,099	—
E.—Chaplains and Officiating Clergymen: Pay and Allowances ...	349,000	347,201	1,799	—
F.—Civilians attached to Units: Pay, etc.	15,045,000	16,604,586	—	1,559,586
G.—Civil Defence	1,720,000	2,462,603	—	742,603
H.—Defensive Equipment	10,000,000	11,085,039	—	1,085,039
I.—Medicines and Instruments ...	520,000	462,018	57,982	—
J.—Mechanical Transport	5,900,000	6,355,390	—	455,390
K.—Provisions	3,650,000	2,757,604	892,396	—
L.—Petrol, Fuel Oils, etc.	5,180,000	5,520,188	—	340,188
M.—Clothing	3,400,000	2,670,521	729,479	—
N.—Animals, Forage, etc.	220,000	238,123	—	18,123
O.1.—General Stores	1,600,000	1,588,074	11,926	—
O.2.—Aircraft	16,390,000	9,452,070	6,937,930	—
P.—Ships and Naval Stores	2,200,000	2,379,081	—	179,081
Q.—Engineer Stores	200,000	677,742	—	477,742
R.—Solid Fuel, Electricity, Gas and Water	4,811,000	4,647,776	163,224	—
S.—Buildings	8,350,000	7,031,373	1,318,627	—
T.—Barrack Services	1,530,000	1,590,573	—	60,573
U.—Transportation, etc.	1,770,000	1,719,898	50,102	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
V.—Expenses of Equitation Teams at Horse Shows	160,000	151,116	8,884	—
W.—Travelling and Incidental Expenses	1,040,000	870,149	169,851	—
X.—Postal and Telecommunications Services	2,480,000	1,835,061	644,939	—
Y.—Military Educational Courses and Visits	400,000	339,867	60,133	—
AA.—Irish Red Cross Society (Grant-in-Aid)	370,000	361,515	8,485	—
BB.—Compensation	980,000	1,863,761	—	883,761
CC.—Lands	230,000	166,581	63,419	—
DD.—Expense of Operation of Sail Training Scheme (Grant-in-Aid)	305,000	305,000	—	—
EE.—Marine Pollution Counter Measures	20,000	15,891	4,109	—
FF.—Office Machinery and other Office Supplies	340,000	352,912	—	12,912
GG.—Central Purchasing	700,000	64,490	635,510	—
GROSS TOTAL	£ 253,433,000	252,938,905	12,124,981	11,630,886
			Surplus of Gross Estimate over Expenditure £494,095	
	Estimated	Realised	Surplus of Appropriations in Aid realised £928,503	
Deduct—				
Z.—Appropriations in Aid	12,800,000	13,728,503	Total Surplus to be surrendered £1,422,598	
NET TOTAL	£ 240,633,000	239,210,402		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—The saving is due to expenditure on consultancy services being less than anticipated.

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

C.—The excess is due mainly to increases in the rates of overseas, subsistence and security duty allowances.

D.—The saving is due to decreased strengths and to reduced training costs.

F.—The excess is due to pay increases and to the retention of casual employees for longer periods than was originally intended.

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G.—The excess is due to the changeover of the Local Authority Grant payment system from an arrears to a current year basis.

H.—The excess is due mainly to the completion of the programme for the purchase of Scorpion Light Tanks and to early deliveries of certain equipment.

I.—The saving is due mainly to expenditure on drugs and X-ray films being less than anticipated.

J.—The excess is due mainly to the early delivery of certain trucks.

K.—Due to fluctuating prices it is difficult to estimate accurately expenditure under the subhead.

L.—The excess is due mainly to increased expenditure on marine diesel oil.

M.—The saving is due to reduced requirements and to delays in delivery of certain items.

N.—The excess is due to increased expenditure on the purchase of extra horses and to increased forage and veterinary costs.

O.2.—The saving is due to the late delivery of helicopters and to deliveries of aircraft spares and equipment being slower than anticipated.

P.—The excess is due to expenditure on the completion of L.E. Eithne being greater than expected.

Q.—The excess is due to the purchase of urgently required heavy plant and machinery for construction works.

S.—The saving is due to progress on building work generally being slower than anticipated.

V.—The saving is due to non-attendance at certain competitions due to injury problems to a number of eventing horses.

W.—The saving is due mainly to reduced expenditure on the subvention to the Defence Forces Canteen Board and on advertising.

X.—The saving is due to lower than anticipated charges and to progress on the provision of a new telephone system being slower than expected.

Y.—The saving is due to attendances at courses being less than anticipated.

BB.—It is not possible to estimate accurately expenditure under this subhead.

CC.—The saving is due to the anticipated acquisition of a premises not materialising during the year.

EE.—The saving is due to delivery of oil dispersant equipment spares being slower than anticipated.

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	9,000	
		97,000	145,756
2. Sale of surplus stores and unserviceable clothing	... ..	26,000	49,491
3. Sale of hides and offals	... ..	24,000	25,076
4. Receipts from issues on repayment:			
	(a) Supplies	375,000	342,253
	(b) Stores	12,000	10,553
	(c) Clothing	100,000	61,340
	(d) Electricity and Gas	60,000	95,041
	(e) Travel warrants	50,000	35,786

	Estimated	Realised
	£	£
5. Revenue from bands	14,000	10,708
6. Receipts on discharge by purchase	25,000	51,345
7. Receipts for Barrack Services	55,000	47,936
8. Transport on repayment and refunds in respect of damaged vehicles	6,000	1,095
9. Show prizes	30,000	1,077
10. Refunds in respect of services of seconded Officers	30,000	31,806
11. Repayments of sums advanced to Officers for purchase of motor cars	16,000	8,352
12. Receipts from United Nations in respect of overseas allowances, stores, etc.	7,000,000	8,182,217
13. Recoupment of costs incurred in connection with oil incidents	100,000	—
14. Receipts from occupation of official quarters	700,000	802,126
15. Receipts from rations on repayment	1,890,000	1,867,684
16. Receipts from EEC in respect of fishery protection costs	1,428,000	1,428,063
17. Provision of stores for other Government Departments	500,000	339,567
18. Miscellaneous	262,000	191,231
	<u>£12,800,000</u>	<u>£13,728,503</u>

1. (a) The surplus is due to revenue from lettings of premises and lands being greater than expected.
1. (b) The surplus is due to revenue from sales of surplus property being greater than anticipated.
- 2,4—9 and 18. 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 receipts in respect of troop and supply costs being greater than anticipated.
13. Outstanding claims were not settled during 1985.

14. The surplus is due to increased charges and to greater than anticipated receipts in respect of married quarters.
17. The shortfall is due to other Government Departments making payments directly to suppliers.

LOSSES STATEMENT

1. Seventy-two cases of damage to military vehicles in which negligence on the part of military personnel was proved resulted in a gross loss of £25,225 of which £205 was recovered (S.4/11/62) £25,020
2. Seven cases of malicious damage to military property resulted in a gross loss of £839 of which £10 was recovered (S.4/45/42) 829

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	£
3. Three cases of damage to military property due to negligence (S.4/11/62)	2,670
4. Two cases involving loss of military equipment due to negligence resulted in a gross loss of £96 of which £10 was recovered (S.4/34/49 and S.4/11/62)	86
5. Thirty cases of theft resulted in a gross loss of £2,891 of which £10 was recovered (S.4/45/42 and S.4/11/62)	2,881
6. One hundred and twenty-three cases of damage to military vehicles, in which negligence on the part of military personnel was not proved (S.4/11/62)	34,156
7. Fourteen cases involving loss or damage to stores for which negligence could not be attributed to any person (S.4/25/56)	3,106
8. Two cases of damage to military property for which negligence could not be attributed to any person (S.4/11/62)	1,462
9. Two cases involving loss of military equipment not due to negligence (S.4/39/49)	1
10. Fourteen cases of loss by fire in respect of buildings, etc., (Government property) not covered by insurance resulted in a gross loss of £485,437 of which £15 was recovered (S.4/3/48, S.4/34/49 and S.4/11/62)	485,422
11. Irrecoverable debit balances in the pay accounts of former members of An Fórsa Cosanta Áitiúil (F.C.A.) and Slua Múiri (S.4/11/62)	1,034
12. Irrecoverable debit balance in the pay account of a former civilian employee (S.4/11/62)	10
13. Irrecoverable debit balances in non-effective soldiers' pay accounts (S.4/11/62)	620
14. Value of clothing found to be deficient on discharge and desertion of members of the Defence Forces (S.4/11/62)	1,157

EXTRA REMUNERATION

Five military officers received allowances of £117, £866, £960, £1,281 and £1,281, respectively, from Vote 1 for performing duties as Aides-de-Camp to the President.

A military officer received an allowance of £969 from Vote 3 for performing duties as Aide-de-Camp to An Taoiseach.

Fifty-seven members of the staff received amounts varying from £401 to £6,055 in respect of overtime. Overtime was paid to a total of one hundred and seventy-nine officers at a cost of £85,530.

NOTES

This Account includes the sum of £15,430 in respect of two members of staff on loan to the Houses of the Oireachtas for varying periods, as Secretary to the Public Expenditure Committee.

This Account includes the sum of £445,334 in respect of military officers on loan to the United Nations for varying periods (S.4/16/58).

This Account includes the sum of £34,774 in respect of pay and allowances of military officers on loan to the Defence Forces' Canteen Board for varying periods (S.3/30/40 and S.4/11/58).

This Account includes the sum of £42,316 in respect of pay and allowances of military officers seconded to Dublin Corporation for varying periods on a grant-aided basis (S.4/27/50).

Assistance was rendered to the Garda Síochána in disposing of explosive materials, without payment (S.4/17/63).

Limited quantities of ammunition were made available, free of charge, to the Garda Síochána, (S.4/34/49).

Army helicopters were availed of by Garda personnel during 1985 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 £213, were supplied to the Ordnance Survey Office, free of charge (S.8/45/31).

Military transport was provided free of charge to convey an army band to a recital, given at the request of the Minister for Health.

Clerical errors in tenders resulted in amending existing orders at an extra cost of £5,029 (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, 1985

	£
Balance on 1st January, 1985	53,471
Grant-in-Aid, 1985 (Subhead DD)	305,000
Cruise Income, etc.	41,703
	<hr/>
	400,174
Expenditure, 1985	335,377
	<hr/>
Balance on 31st December, 1985	£64,797

Coiste an Asgard also has on deposit an amount of £15,075 arising from a donation, plus accrued interest, from the trustees of Nelson Pillar.

M. SOMERS,
Oifigeach Cuntasíochta.

2 Bealtaine, 1986.

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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	42,000	42,677	—	677
PENSIONS, ALLOWANCES, Etc.				
B.—Wound and Disability Pensions and Gratuities, etc.	2,260,000	2,271,367	—	11,367
C.—Allowances and Gratuities to Dependants, etc.	4,800,000	4,793,926	6,074	—
D.—Military Service Pensions	1,430,000	1,390,286	39,714	—
E.1.—Defence Forces (Pensions) Schemes	22,738,000	22,788,822	—	50,822
E.2.—Payments in respect of transferred service	200,000	231,545	—	31,545
F.—Compensation for Death or Personal Injuries sustained by members of the Local Defence Force ...	25,000	19,870	5,130	—
G.—Special Allowances under the Army Pensions Acts to persons who served in Easter Week and to persons awarded Medals ...	2,590,000	2,570,663	19,337	—
H.—Travelling and Incidental Expenses	23,000	16,983	6,017	—
I.—Postal and Telecommunication Services	78,000	66,457	11,543	—
J.—Special Compensation — United Nations Force	1,000	14,939	—	13,939
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	2,446,000	2,450,543	—	4,543

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	350,000	251,586	98,414	—
GROSS TOTAL	£ 36,983,000	36,909,664	186,229	112,893
			Surplus of Gross Estimate over Expenditure £73,336	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid Realised £332,516	
M.—Appropriations in Aid	1,011,000	1,343,516		
NET TOTAL	£ 35,972,000	35,566,148	Total Surplus to be surrendered <u>£405,852</u>	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Recovery from the United Nations of allowances, death gratuities and *ex-gratia* payments made in respect of personnel who died while serving with UNIFIL.

£151,023

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £2,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- B.—In addition to the amount expended under this subhead, a sum of £219,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- C.—In addition to the amount expended under this subhead, a sum of £140,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- D.—In addition to the amount expended under this subhead, a sum of £21,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- E.1.—In addition to the amount expended under this subhead, a sum of £803,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- E.2.—Payments (including arrears) were greater than anticipated.
- F.—Compensation payments were less than anticipated. In addition to the amount expended under this subhead a sum of £1,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- G.—In addition to the amount expended under this subhead, a sum of £31,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- H.—The saving is due to reduced expenditure on the supply and maintenance of surgical appliances.
- I.—The saving was due to a reduction in the volume of post issued.
- J.—The amount provided under this subhead was a token estimate only.
- L.—It is difficult to estimate accurately expenditure under this Subhead.

Vote 43

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions to Pension Schemes for Widows and Children of Officers, NCO's and Privates	1,000,000	1,301,601
2. Refunds of overpayments	8,000	33,336
3. Recoveries in respect of pension liability	1,000	4,185
4. Payments received in respect of transferred service	1,000	4,394
5. Miscellaneous	1,000	—
	<u>£1,011,000</u>	<u>£1,343,516</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., which are difficult to forecast accurately.
2. Close estimation is not possible in respect of refunds of overpayments of special allowances and pensions which are casual occurrences.
3. It is difficult to forecast accurately the receipts under this heading.
4. Recoveries in respect of transferred service were greater than anticipated.
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.	218
C.	937
E.1.	14,573
G.	11,983

The undermentioned sums in respect of unrecovered balances of overpayments which were included in the Accounts of previous years, have been treated as irrecoverable (P.19/1/79 and P.19/4/65).

Subhead	£
C.	1,201
G.	531

M. SOMERS,
Offigeach Cuntasafóichta.

AN ROINN COSANTA,
 2 Bealtaine, 1986.

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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 grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	16,622,000	16,619,714	2,286	—
A.2.—Consultancy Services	21,000	20,079	921	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £3,200,000				
<i>Supplementary</i> 675,000	3,875,000	3,896,867	—	21,867
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £500,000				
<i>Supplementary</i> 10,000	510,000	496,862	13,138	—
C.—Postal and Telecommunications Services				
<i>Original</i> £800,000				
<i>Less Supplementary</i> 20,000	780,000	784,036	—	4,036
D.—Repatriation and Maintenance of Distressed Irish Persons abroad				
<i>Original</i> £105,000				
<i>Less Supplementary</i> 20,000	85,000	87,613	—	2,613
E.—Cultural Relations with other Countries Account (Grant-in-Aid) ...	200,000	200,000	—	—
F.—Information Services				
<i>Original</i> £270,000				
<i>Less Supplementary</i> 10,000	260,000	244,361	15,639	—
G.—Contribution to Bodies in Ireland for the Furtherance of International Relations (Grants-in-Aid) ...	4,000	4,000	—	—
H.—Cross Border Studies	15,000	12,233	2,767	—
I.—North-South and Anglo-Irish Co-operation	150,000	150,000	—	—

Vote 44

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Irish American Partnership for Economic Development (Grant-in-Aid)				
Original Nil				
Supplementary £50,000				
GROSS TOTAL	50,000	50,000	—	—
Original £21,887,000				
Supplementary 685,000				
£	22,572,000	22,565,765	34,751	28,516
			Surplus of Gross Estimate over Expenditure £6,235	
Deduct—	Estimated	Realised		
J.—Appropriations in Aid				
Original £330,000				
Supplementary 30,000				
	360,000	405,706		
			Surplus of Appropriations in Aid realised £45,706	
NET TOTAL				
Original £21,557,000				
Supplementary 655,000				
£	22,212,000	22,160,059		
			Total Surplus to be surrendered £51,941	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Passports, Visas and Consular Services £3,651,035

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

F.—Certain anticipated expenditure did not arise.

H.—Accurate information on payments due in 1985 was not available when the provision for the expenditure was made.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by An Bord Scoláireachtaí Cómalaíre in respect of staff seconded and services provided	6,000	5,125
2. Receipts from sale of information booklets and films	8,000	11,666
3. Repayment of Repatriation and Maintenance Advances	90,000	80,105
4. Recoupment by EEC of certain travelling expenses		
Original £85,000		
Supplementary 20,000		
	105,000	125,120

5. Miscellaneous			Estimated	Realised
			£	£
	<i>Original</i>	£141,000		
	<i>Supplementary</i>	10,000	151,000	183,690
	TOTAL			
	<i>Original</i>	£330,000		
	<i>Supplementary</i>	30,000	£360,000	£405,706

1, 2, 3, 4 and 5. It is difficult to estimate receipts under these headings. The figure at 5 includes £43,161 which represents receipts from the sale of official cars and £24,375 in respect of refunds of V.A.T. on items purchased by our Missions abroad.

EXTRA REMUNERATION

Forty-eight officers received sums varying from £410 to £3,953 for overtime. The total amount paid in respect of overtime was £64,512 which represents an average payment of £364 to one hundred and seventy-seven officers.

A total of one hundred and twenty-three officers received allowances in respect of duties as chairman or delegates at meetings abroad. Of this total sixty-two officers received sums in excess of £400 and up to £3,345. The total paid in respect of chairman and delegates allowances was £75,947.

NOTES

Eight payments totalling £127 and ranging from £3 to £98 were made in respect of claims for compensation arising from errors in the preparation of passports in the Passport Office (S.71/10/67 and S.71/32/51).

Three payments of £81, £38 and £11 were made to officers of this Department in respect of damage to personal property while on official duty (E.109/41/41).

The account includes a sum of £14,817 spent on the purchase of gifts for presentation officially to foreign dignitaries (S.71/10/67).

A sum of £118 debit was written off and £140 credit was transferred to appropriations-in-aid of the Vote in respect of outstanding balances remaining in accounts on 31 December, 1985 (S.71/10/67).

An *ex-gratia* payment of £400 was made to a locally recruited staff member abroad as a contribution towards medical expenses (E.86/13/65, E.32/21 and E.32/2).

REPATRIATION ADVANCES

	£	£
Balance outstanding on 1st January, 1985		7,728
Advances, 1985 (Subhead D)		87,613
		95,341
Amount recovered (Subhead J)	80,105	
Written off	1,661	81,766
Balance outstanding on 31st December, 1985 ...		£13,575

CULTURAL RELATIONS (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING YEAR ENDED 31ST DECEMBER, 1985

	£
Balance on 1st January, 1985	85,568
Grant-in-Aid	200,000
	285,568
Expenditure, 1985	197,278
Balance on 31st December, 1985	£88,290

IRISH AMERICAN PARTNERSHIP FOR ECONOMIC DEVELOPMENT (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS FOR YEAR ENDED 31ST DECEMBER, 1985

	£
Grant-in-Aid, 1985 (Subhead K)	50,000
Expenditure, 1985	Nil
Balance on 31st December, 1985	£50,000

SEÁN DONLON,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
30th April, 1986

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1985, compared with the sum granted, for contributions to International Organisations and for certain 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	2,500,000	2,184,516	315,484	—
B.—Contributions to United Nations Voluntary Agencies	2,110,000	2,110,830	—	830
C.—Agency for Personal Service Overseas (Grant-in-Aid)	2,100,000	2,100,000	—	—
D.—Disaster Relief	629,000	1,236,521	—	607,521
E.—Payment to Grant-in-Aid Fund for Bilateral and other Aid Contributions for Developing Countries (Grant-in-Aid)	12,000,000	12,000,000	—	—
F.—Gorta (Grant-in-Aid)	75,000	75,000	—	—
G.—Payments for the Benefit of Developing Countries arising from Membership of the European Community	3,400,000	3,040,837	359,163	—
H.—Advisory Council on Development Co-operation—Administration and General Expenses (Grant-in-Aid)	100,000	86,948	13,052	—
I.—Conference on Security and Co-operation in Europe (including Conference on Disarmament in Europe)	43,000	36,237	6,763	—
TOTAL	£ 22,957,000	22,870,889	694,462	608,351

Surplus to be surrendered £86,111

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Interest and principal due on United Nations Bonds	£15,442
Refund received from An Foras Taluntais in respect of their contribution to the O.E.C.D. Programme of Co-Operative Agricultural Research for the years 1980–84 which was included for payment with Ireland's contribution to the O.E.C.D. general budget and charged to Subhead A of the Vote for International Co-Operation in the relevant years.	£ 3,713
Amount received from The Hague Conference on Private International Law representing Ireland's portion of the surplus for Financial Year XXIX (1983/1984).	£ 320
Amount received from Department of Agriculture in respect of a refund on export of common wheat which was shipped to Ethiopia by the Department of Foreign Affairs as disaster relief assistance.	£38,472

Vote 45

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A, D and G.—The absence of final figures for the United Nations budgets and fluctuations in rates of exchange made accurate estimation difficult. In addition a provision was included in Subhead A for a contribution to the United Nations Working Capital Fund, for which no request was received. As for Subhead G no agreement was reached on the level of replenishment for the International Fund for Agricultural Development and an advance payment only was made. The call up for the European Development Fund was less than estimated. The resultant savings on these Subheads were used, with the prior approval of the Department of Finance, to meet the requirement for emergency famine and disaster relief.

H.—The saving is due to the fact that anticipated expenditure on certain research studies envisaged by the Advisory Council did not take place.

I.—It is difficult to estimate accurately the requirements under this Subhead.

NOTES

	Expenditure
	£
A.—Council of Europe	326,455
Organisation for Economic Co-operation and Development	186,924
United Nations	1,538,229
Intergovernmental Legal Bodies	14,045
General Agreement on Tariffs and Trade	118,863
TOTAL	£2,184,516

	Expenditure
	£
B.—United Nations Children's Fund	380,000
United Nations Development Programme	1,070,000
United Nations Refugee Fund	250,000
United Nations Relief and Works Agency	300,000
United Nations Trust Fund for South Africa	25,000
United Nations Educational and Training Programme for Southern Africa	25,000
United Nations Fund for Namibia	21,000
United Nations Publicity Fund against Apartheid	1,000
United Nations Institute for Training and Research	11,000
United Nations Fund for Victims of Torture	7,000
United Nations Voluntary Fund for Women's Development	20,000
Winnie Mandela Trust Fund	830
TOTAL	£2,110,830

BILATERAL AND OTHER AID FUND (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING YEAR ENDED 31ST DECEMBER, 1985

	£
Balance on 1st January, 1985	192,246
Grant-in-Aid	12,000,000
	12,192,246
Expenditure, 1985	12,021,725
Balance on 31st December, 1985	£170,521

SEÁN DONLON,
*Accounting Officer.*DEPARTMENT OF FOREIGN AFFAIRS,
30th April, 1986.

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, 1985, 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	34,977,000	34,968,232	8,768	—
A.2.—Consultancy Services	528,000	590,511	—	62,511
B.1.—Travelling and Incidental Expenses Original £2,902,000 Less Supplementary 150,000	2,752,000	2,565,842	186,158	—
B.2.—Office Machinery and other Office Supplies	4,834,000	4,833,352	648	—
C.—Postal and Telecommunications Services	16,435,000	16,230,354	204,646	—
D.—Insured Persons' Medical Certificates	1,699,000	1,697,636	1,364	—
SOCIAL INSURANCE				
E.—Payment to the Social Insurance Fund under Section 122(9) of the Social Welfare (Consolidation) Act, 1981 Original £344,721,000 Supplementary 14,400,000	359,121,000	354,121,000	5,000,000	—
F.—Investment Return	56,000	65,296	—	9,296
SOCIAL ASSISTANCE				
G.—Old Age and Blind Pensions (Non-Contributory) Original £273,280,000 Supplementary 2,500,000	275,780,000	273,492,244	2,287,756	—
H.—Children's Allowances	172,300,000	171,561,235	738,765	—
I.—Unemployment Assistance Original £316,550,000 Supplementary 39,250,000	355,800,000	351,458,138	4,341,862	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Widows' and Orphans' Non-Contributory Pensions	36,350,000	36,411,091	—	61,091
K.—Miscellaneous Grants				
<i>Original</i> £96,360,000				
<i>Less Supplementary</i> 3,830,000	92,530,000	92,208,836	321,164	—
L.—Social Assistance and Other Allowances				
<i>Original</i> £48,670,000				
<i>Supplementary</i> 2,700,000	51,370,000	51,114,827	255,173	—
M.—Rent Allowances in accordance with Section 23 of the Housing (Private Rented Dwellings) Act, 1982				
<i>Original</i> £1,600,000				
<i>Less Supplementary</i> 470,000	1,130,000	1,121,006	8,994	—
N.—Family Income Supplement				
<i>Original</i> £7,000,000				
<i>Less Supplementary</i> 4,700,000	2,300,000	2,210,652	89,348	—
O.—Anti-Poverty Programme				
<i>Original</i> £1,000,000				
<i>Less Supplementary</i> 500,000	500,000	212,763	287,237	—
P.—Grants to Voluntary Bodies in the Social Services area	650,000	650,000	—	—
Q.—Commission on Social Welfare ...	100,000	100,101	—	101
R.—Payment to the Supplementary Unemployment Fund				
<i>Original</i> £600,000				
<i>Less Supplementary</i> 200,000	400,000	385,391	14,609	—
T.—Losses	—	81,704	—	81,704
U.—Extra Statutory Grants	—	17,375	—	17,375
GROSS TOTAL				
<i>Original</i> £1,360,612,000				
<i>Supplementary</i> 49,000,000	£ 1,409,612,000	1,396,097,586	13,746,492	232,078
			Surplus of Gross Estimate over Expenditure	
			£13,514,414	

Vote 46

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised		
<i>Deduct—</i>				
S.—Appropriations in Aid				
<i>Original</i> £37,463,000				
<i>Less Supplementary</i> 1,000,000				
	36,463,000	36,607,498		Surplus of Appropriations in Aid realised £144,498
NET TOTAL				
<i>Original</i> £1,323,149,000				
<i>Supplementary</i> 50,000,000				
	£ 1,373,149,000	1,359,490,088		Total Surplus to be surrendered £13,658,912

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this Subhead, a sum of £900,000 was received from the Vote for Increases in Remuneration and Pensions (No. 49).
- A.2.—Additional consultancy assistance not originally envisaged was required in connection with the update of a computerised system.
- B.1.—Expenditure on staff travelling and advertising was less than anticipated.
- E.—Payments out of Subhead E in any financial year are provisional as expenditure and income of the Social Insurance Fund are not known until after the close of the year.
- F.—The interest rates on investments differed from those originally anticipated.
- O.—The main purpose of this provision was to finance the Combat Poverty Agency, the legislation for which has not yet been enacted.
- T.—The charge to this Subhead comprises—

	£
1. Assistance paid in error and irrecoverable (F.46/3/54)	66,276
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)	15,428
	£81,704

- U.—Grants made on grounds of equity in cases of non-contributory old age pensions and childrens allowances where payment was not practicable within the prescribed periods (S.88/1/48).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Social Insurance Fund and the Occupational Injuries Fund		
<i>Original</i> £35,612,000		
<i>Less Supplementary</i> 1,000,000		
	34,612,000	34,560,000
2. Contributions from County Borough and Urban Area Councils under Section 153 of the Social Welfare (Consolidation) Act, 1981	589,000	564,688
3. Recoveries of Social Assistance overpaid	325,000	562,339
4. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	800,000	752,193

Vote 46

	Estimated	Realised
	£	£
5. Recoupment in respect of staff on loan to outside bodies	57,000	62,712
6. Recoupment by EEC of certain travelling expenses (Subhead B1.)	18,000	25,633
7. Miscellaneous	62,000	79,933
Total		
<i>Original</i>	£37,463,000	
<i>Less Supplementary</i>	1,000,000	
	£36,463,000	£36,607,498

3, 4, 5, 6 and 7. Receipts under these heads cannot be accurately forecast.

EXTRA REMUNERATION

The total number of officers who received extra remuneration was two thousand, two hundred and sixty-six. Two Social Welfare Supervisors, one hundred and nine Social Welfare Officers, twenty-one Higher Executive Officers, seventy-two Executive Officers, one hundred and forty-eight Staff Officers, two hundred and ninety Clerical Officers, three hundred and sixty-two Clerical Assistants, nine Paperkeepers, five Key Punch Operators, forty-four Messengers, two Nightwatchmen and seven Cleaners received sums ranging from £401 to £10,799 for the performance of overtime. The total amount paid for overtime by the Department during the year was £1,555,107.

The Chief Inspector received £1,397 in respect of work arising from his membership of the Legal Aid Board. A Principal Officer received £800 for the setting of an examination and a Messenger was paid £2,953 for caretaker services by the North Western Health Board. Two Local Agents received £11,129 and £8,013 as Community Welfare Officers and a third Local Agent received £7,346 for the service of Postman.

A total of fifteen officers received allowances totalling £3,887 in respect of delegate allowances at meetings abroad. Of this two officers received sums in excess of £400 and up to £797.

NOTES

Ex-gratia payments totalling £654 were made to twenty-eight officers who while on official duties, sustained loss of or damage to personal property (E.109/41/41).

Payments of £1,225 were made to twenty-four officers under the Staff Suggestion Scheme (DPS.56/79).

A Staff Officer resigned following suspension from duty as a result of defrauding the Department of £21,235 by setting up false claims in Benefits Section. He was fined £1,000 and ordered by the Court to pay compensation amounting to £9,955 to the Department.

A Clerical Officer resigned following the irregular issue of Benefit cheques totalling £3,714. He was convicted and the Probation Act was applied. The full amount of the fraud was refunded.

A Clerical Officer in a Dublin Employment Exchange resigned when it was discovered that he had misappropriated £830. No charges have yet been made and the money has been refunded in full.

A Clerical Assistant resigned after being suspended for defrauding the Department of £2,056. She was convicted, fined £50 and ordered to repay the Department the full amount.

A researcher was engaged by the Department on a contract basis at a salary of £20,681 per annum to assist the Interim Board of the Combat Poverty Organisation advising the Minister on the implementation of the EEC Poverty Programme.

A Staff Officer received a gratuity of £2,000 in recognition of her performance of higher duties over a number of years (E.109/229/72).

A person was awarded £7,500, plus £1,760 legal costs in settlement of a claim arising out of an accident involving an official car in Cork (S.73/21/80).

Vote 46

In addition to cash recoveries of overpayments accounted for under Subhead S, 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.

	£
Children's Allowances	60,863
Family Income Supplement	641
Old Age and Blind Pensions (Non-Contributory)	19,574
Unemployment Assistance	115,607
Widows' and Orphans' Pensions (Non-Contributory)	78,313
Deserted Wives' Allowances	17,499
Prisoners' Wives' Allowances	2,940
Single Women's Allowances	1,154
Unmarried Mothers' Allowances	84,287

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).

	£
Children's Allowances	23,554
Old Age and Blind Pensions (Non-Contributory)	134,679
Unemployment Assistance	104,501
Widows' and Orphans' Pensions (Non-Contributory)	659
Deserted Wives' Allowances	2,845
Unmarried Mothers' Allowances	16,192

AN ROINN LEASA SHÓISIALAIGH,
24 Aibreán, 1986.

J. DOWNEY,
Oifigeach Cuntasaióichta.

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, 1985, 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	4,872,000	4,763,610	108,390	—
A.2.—Consultancy Services	950,000	1,137,301	—	187,301
B.1.—Travelling and Incidental Expenses	410,000	368,011	41,989	—
B.2.—Office Machinery and other Office Supplies	125,000	172,845	—	47,845
B.3.—Postal and Telecommunications Services	309,000	244,940	64,060	—
C.—Superintendent and District Registrars	10,000	7,467	2,533	—
D.—Expenses in connection with the World Health Organisation and other International Bodies ...	475,000	389,078	85,922	—
E.—Statutory Inquiries	1,000	653	347	—
F.—Developmental, Consultative and Advisory Bodies	1,477,000	1,186,655	290,345	—
GRANTS, ETC.				
G.1.—Grants to Health Boards in respect of net expenditure (excluding expenditure on cash allowances and cash grants and payments to the General Medical Services (Payments) Board)				
<i>Original</i> £597,885,000				
<i>Supplementary</i> 5,171,000				
	603,056,000	603,056,000	—	—
G.2.—Grants to Health Boards in respect of expenditure on cash allowances and cash grants				
<i>Original</i> £61,950,000				
<i>Supplementary</i> 1,000,000				
	62,950,000	62,950,000	—	—

Vote 47

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.3.—Grants to Health Boards to meet the expenses of the General Medical Services (Payments) Board <i>Original</i> £93,000,000 <i>Supplementary</i> 4,027,000	97,027,000	97,027,000	—	—
G.4.—Grants on behalf of Health Boards to certain other Health Bodies <i>Original</i> £283,418,000 <i>Supplementary</i> 1,677,000	285,095,000	285,095,000	—	—
G.5.—Payments to Health Agencies in respect of balances of grants for years prior to 1985 ...	66,100,000	66,100,000	—	—
G.6.—Payments in respect of disablement caused by Thalidomide ...	96,000	94,614	1,386	—
G.7.—Payments in respect of persons claiming to have been damaged by vaccination ...	100,000	20,000	80,000	—
G.8.—Grant to National Social Service Board ...	525,000	547,920	—	22,920
H.—Grants to Adoption Societies ...	185,000	185,000	—	—
I.—Grant to An Bord Altranais ...	1,000	—	1,000	—
J.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid) ...	100,000	76,000	24,000	—
K.—Building, Equipping and Furnishing of Hospitals and other Health Facilities ...	57,000,000	57,000,000	—	—
MISCELLANEOUS				
L.—Grant to Health Education Bureau	1,750,000	1,750,000	—	—
M.—Dissemination of Information on Health and Health Services ...	80,000	88,474	—	8,474
N.—Vaccine Lymph Supply ...	9,000	3,362	5,638	—
GROSS TOTAL <i>Original</i> £1,170,828,000 <i>Supplementary</i> 11,875,000	£ 1,182,703,000	1,182,263,930	705,610	266,540
			Surplus of Gross Estimate over Expenditure £439,070	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised		
Deduct— O.—Appropriations in Aid <i>Original</i> £100,000,000 <i>Less Supplementary</i> 1,500,000	<u>98,500,000</u>	<u>98,103,849</u>	Deficiency in Appropriations in Aid realised £396,151	
NET TOTAL <i>Original</i> £1,070,828,000 <i>Supplementary</i> 13,375,000	<u>£ 1,084,203,000</u>	<u>1,084,160,081</u>	Net Surplus to be surrendered £42,919	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—The excess was due to a greater than anticipated need for funds to develop computer systems, particularly financial systems.

B.1.—The saving was due largely to a continuous stringent approach to official entertainment during the year.

B.2.—The excess resulted from necessary expenditure on computer maintenance, software requirements, and replacement of office machinery.

B.3.—It is difficult to estimate accurately expenditure arising under this heading. The introduction of a more precise postal payment system and a telephone monitoring system within the Department has, apparently, helped to reduce costs.

C.—The saving was the result of all the arrears of rent allowances payable to Registrars of Births, Deaths and Marriages being paid in 1984. It was envisaged when the estimates were being drawn up that some arrears would have to be met in 1985 due to late application for the allowance.

D.—The saving was due to the currency exchange rate being more favourable than was anticipated on the date of payment of the annual contribution to the World Health Organisation.

E.—The saving was due to costs associated with inquiries being less than was envisaged.

F.—The saving was due to financial requirements being less than anticipated.

G.7.—The saving was due to offers of the *ex-gratia* payments being taken up in the course of the year by only two of the remaining persons eligible for the payment.

J.—The saving arose from payments from the grant-in-aid being limited in the light of the financial position of the Society.

M.—The excess was due mainly to increased advertising concerning health services entitlement.

N.—The saving was due to the demand for vaccines being less than anticipated.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
I. Receipts from health contributions			
	<i>Original</i>	£74,600,000	
	<i>Supplementary</i>	1,700,000	
		<u>76,300,000</u>	75,812,862

Vote 47

	Estimated	Realised
	£	£
2. Recovery of cost of Health Services provided under regulations of the European Economic Community		
<i>Original</i>	£24,500,000	
<i>Less Supplementary</i>	3,200,000	
	21,300,000	21,400,186
3. Recovery from U.K. Department of Health and Social Security of their share of the cost of Leopardstown Park Hospital	640,000	497,970
4. Searches and certified copies of entries of Births, Deaths and Marriages	77,000	140,461
5. Recoupment of certain travelling expenses and subsistence allowances from the EEC, etc.	21,000	29,539
6. Miscellaneous	162,000	222,831
TOTAL		
<i>Original</i>	£100,000,000	
<i>Less Supplementary</i>	1,500,000	
	£98,500,000	£98,103,849

1. The pattern of receipts from health contributions is not regular and consequently precise estimation is not possible.
2. The amount realised was close to the revised estimate. Fluctuations in the rates of exchange influence the amounts realised.
3. The liability of the U.K. Department of Health and Social Security based on bed usage was less than what was anticipated.
4. Excess was due to an increase in fees 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.

EXTRA REMUNERATION

Overtime was paid to sixty-seven officers during the year at a total cost of £14,360. Six officers received amounts varying from £408 to £655 in respect of overtime.

NOTES

Additional amounts of £19,321,000, £1,718,000, £9,936,000 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.

An amount of £10,000 was also drawn from the Vote for Increases in Remuneration and Pensions (No. 49) and combined with the original provision for subhead A.1.

The account includes a total of £507 spent on the purchase of gifts for presentation officially to foreign dignitaries (S.72/35/82).

DEPARTMENT OF HEALTH,
14th April, 1986.

P. W. FLANAGAN,
Accounting Officer.

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

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

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

	£
Balance on 1st January, 1985	Nil
Receipts from the Employment Guarantee Fund	41,042
Payments to Health Boards	41,042
Balance on 31st December, 1985	Nil

DEPARTMENT OF HEALTH
14th April, 1986.

P. W. FLANAGAN,
Accounting Officer.

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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	£ 2,815,000	£ 2,935,854	£ —	£ 120,854
A.2.—Consultancy Services	873,000	874,858	—	1,858
B.1.—Travelling and Incidental Expenses	485,000	443,613	41,387	—
B.2.—Office Machinery and other Office Supplies	247,000	201,735	45,265	—
C.1.—Postal and Telecommunications Services	229,000	170,685	58,315	—
C.2.—Advertising and Publicity ...	43,000	49,583	—	6,583
D.—Geological Survey	513,000	301,919	211,081	—
E.—Minerals Development	90,000	31,091	58,909	—
F.1.—Energy Conservation	310,000	274,454	35,546	—
F.2.—Currency Exchange Loss on certain Industrial Credit Company Foreign Borrowing from Energy Global Loan Scheme	20,000	17,647	2,353	—
G.—Subscriptions to International Organisations	284,000	220,632	63,368	—
H.—Rural Electrification	2,378,000	2,378,448	—	448
I.—An Bord Fuinnimh Núicléigh—Grant-in-Aid for General Expenses ...	359,000	350,521	8,479	—
J.—Town Gas Subsidy	342,000	244,050	97,950	—
K.—Training of Irish Personnel in Petroleum Related Disciplines	117,000	105,832	11,168	—
L.—State Support for Mining Operations	10,000	—	10,000	—
M.—Bord na Móna—Grants for Private Bog Development	1,500,000	1,468,535	31,465	—
N.—New and Renewable Sources of Energy	146,000	80,631	65,369	—
O.—Miscellaneous Payments	20,000	14,548	5,452	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
P.—FEOGA—Western Aid Electrification	2,160,000	1,009,041	1,150,959	—
GROSS TOTAL	£ 12,941,000	11,173,677	1,897,066	129,743
			Surplus of Gross Estimate over Expenditure £1,767,323	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised £621,130	
Q.—Appropriations in Aid	2,664,000	2,042,870	Net Surplus to be surrendered £1,146,193	
NET TOTAL	£ 10,277,000	9,130,807		

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Marathon Royalties from Kinsale Gas Field	6,734,655
Gulf payment under Whiddy Agreement	1,955,990
Surrender of pension contributions deducted from NEB employees (1975–1984) ...	90,457

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—Expenditure on home travel was less than had been anticipated.
- B.2.—Expenditure on general office machinery and related supplies was less than had been anticipated.
- C.1.—The cost of these services was less than had been anticipated.
- C.2.—The cost of these services was greater than had been anticipated.
- D.—Expenditure on equipment, stores and maintenance was less than had been anticipated.
- 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 claims for demonstration grants already approved were not submitted for payment.
- F.2.—Accurate estimation of these costs is difficult.
- G.—The cost of subscriptions was less than had been anticipated, primarily due to reductions in the amounts of the regular and voluntary contributions to the IAEA.
- J.—Saving was due to lower than anticipated consumption of town gas in the towns benefitting from the subsidy.
- K.—Saving was due to reductions in scholarship values and acceptances, and anticipated demands from other departments and organisations did not materialise.
- L.—No requirement arose in 1985 for expenditure under this subhead.

Vote 48

N.—Progress in some projects was slower than had been anticipated.

O.—Payments were less than had been anticipated.

P.—It is difficult to estimate demand for grants under this scheme and applications were fewer than had been anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions and fees payable under Section 7 of the Gas Regulation Act, 1920, and the Gas Regulation Act, 1928 (No. 24 of 1928)	8,000	14,167
2. Repayments of travel costs of certain journeys to EEC	14,000	45,967
3. Receipts under the Minerals Development Act, 1940, and the Petroleum and Other Minerals Development Act, 1960	1,495,000	1,265,891
4. Receipts from EEC in respect of specific surveys	23,000	16,478
5. Geological survey, receipts from sale of aerial photographs, maps, etc.	7,000	20,315
6. Receipts from EEC in respect of FEOGA Programme	1,075,000	550,095
7. Receipts from EEC in respect of New and Renewable Energy Sources Programme	40,000	47,400
8. Funds provided by certain holders of exclusive offshore petroleum licences for training, education, of Irish personnel	1,000	73,741
9. Miscellaneous	1,000	8,816
	<u>£2,664,000</u>	<u>£2,042,870</u>

1. Increase was due to receipt of arrears of contribution from Dublin Gas.
2. Receipts included arrears from 1984 — the year of the Irish presidency.
3. Due to the extension of the closing date for receiving 3rd Licencing Round applications and to difficulties which arose in relation to licences, some anticipated receipts did not ultimately fall due until 1986.
4. The timing of receipts from the EEC is difficult to predict.
5. It is impossible to accurately forecast the demand for these items.
6. Payments from the EEC are based on electrification work completed which proved to be less than anticipated for 1985.
7. Increase was due to receipt in 1985 of payment appropriate to 1984.
8. It is impossible to forecast these receipts with any accuracy. They arise from agreements reached in meetings/negotiations with oil exploration companies and new initiatives from the companies cannot be anticipated.
9. It is impossible to accurately forecast the level of receipts in this area.

Seventy-two officers were paid overtime. Fourteen officers received sums in excess of £400 and up to £3,254. The total amount paid in overtime was £22,281.

A total of twenty-six officers received allowances in respect of duties as delegates at meetings abroad (mainly EEC). Of this total, four officers received sums in excess of £400 and up to £1,709. The total amount paid was £6,200.

NOTE

An allowance of £650 was paid to the chairman of the Mining Board for services rendered to the Mining Board (E.122/1/41).

STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31ST DECEMBER, 1985.

	£
Avoca Mines Ltd.	9,908,849
Interest accrued as at 31st December, 1985	8,686,492
Bula Ltd.	899,535
Interest accrued as at 31st December, 1985	399,789

J. C. HOLLOWAY,
Accounting Officer.

DEPARTMENT OF ENERGY,
24th April, 1986.

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

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

Vote 49 INCREASES IN REMUNERATION AND PENSIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1985, 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	108,000,000	95,535,443	12,464,557	—
	£ 108,000,000	95,535,443	12,464,557	—
Surplus to be surrendered	...	...	...	£12,464,557

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	£	£
2	Houses of the Oireachtas and the European Assembly ...	361,000	
	Ciste Pinsean Thithe an Oireachtais (Comhaltai) ...	40,000	
			401,000
3	Department of the Taoiseach ...	148,230	
	National Concert Hall ...	9,650	
	Grant-in-Aid Fund for Cultural Organisations ...	9,318	
	National Museum ...	3,430	
			170,628
5	An Chomhairle Ealaíon ...		195,000
6	National Gallery ...		18,000
7	Office of the Minister for Finance ...	—	
	Economic and Social Research Institute ...	46,200	
			46,200
8	Comptroller and Auditor General ...		41,000
9	Office of the Revenue Commissioners ...		2,194,000
10	Public Works and Buildings ...		981,000
13	Office of the Attorney General ...		107,000
15	Miscellaneous Expenses ...		2,965
17	Valuation and Ordnance Survey ...		150,000
19	Office of the Minister for Public Service ...	—	
	Institute of Public Administration ...	85,000	
			85,000
20	Civil Service Commission ...		61,000
22	Superannuation and Retired Allowances ...		2,500,000
23	Office of the Minister for Justice ...	353,000	
	Legal Aid Board ...	42,000	
			395,000
24	Garda Síochana ...		12,973,000
25	Prisons ...		1,174,000
26	Courts ...		362,950
27	Land Registry and Registry of Deeds ...		229,100
28	Charitable Donations and Bequests ...		5,000
29	Environment ...	670,000	
	An Foras Forbairtíocht ...	128,000	
	An Bord Pleanála ...	19,400	
			817,400

Vote 49

Vote No.	Service	£	£
30	Office of the Minister for Education	769,000	
	University scholarships, research grants and fellowships	8,000	
	National and Secondary Schools — grant towards clerical assistance	114,000	
	Royal Irish Academy of Music	34,000	
	Instituid Teangeolaíochta Éireann	11,000	
			936,000
31	Primary Education		14,199,200
32	Post-Primary Education		14,670,000
34	Higher Education	—	
	An tÚdarás Um Ard-Oideachas — General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education	4,941,000	
	Dublin Dental Hospital	56,000	
	Dublin Institute for Advanced Studies	59,000	
			5,056,000
37	Roinn na Gaeltachta	16,000	
	Iocaíocht le Ciste na Gaeilge	5,000	
			21,000
38	Agriculture	—	
	Córas Beostoic agus Feola	22,500	
	Bord na gCapall	9,500	
			32,000
40	Industry, Trade, Commerce and Tourism	94,000	
	Grants under Section 2 of the Tourist Traffic Act, 1961	123,000	
	Shannon Free Airport Development Company Limited —Tourism/Traffic Development	32,000	
	—Industrial Development	124,000	
	Institute for Industrial Research and Standards	392,000	
	Kilkenny Design Workshops Limited	32,000	
	Industrial Development Authority	844,000	
	Irish Productivity Centre	31,000	
	Irish Goods Council	18,000	
	National Enterprise Agency Limited	4,000	
	National Board for Science and Technology	30,000	
	National Micro-Electronics Facility	8,000	
			1,732,000
41	Communications		828,000
42	Defence		2,000,000
43	Army Pensions		1,267,000
46	Social Welfare		900,000
47	Health	10,000	
	Grants to Health Boards		
	Subhead G.1	19,321,000	
	Subhead G.3	1,718,000	
	Subhead G.4	9,936,000	
			30,985,000
	Total £		95,535,443

KEVIN MURPHY,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
22 Aibreán, 1986.

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

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

CONTINGENCY FUND DEPOSIT ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1985

Receipts		Payments	
	£		£
Balance at 1st January, 1985	20,000	Balance at 31st December, 1985	20,000
	<u>£20,000</u>		<u>£20,000</u>

MAURICE F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
22nd April, 1986.

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

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

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COMPTROLLER AND AUDITOR GENERAL

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