

REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL ON THE STATE OF THE REVENUE



**APPROPRIATION ACCOUNTS
1986**

**APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY
THE OIREACHTAS FOR PUBLIC SERVICES FOR THE YEAR
ENDED 31 DECEMBER, 1986, TOGETHER WITH THE REPORT
OF THE COMPTROLLER AND AUDITOR GENERAL THEREON**

Outturn of the Year

2. The audited accounts are summarised on pages ix and lxi. The amount to be surrendered as shown in the summary is £56,124,426 arrived at as follows:—

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

Gross Expenditure			
Original Estimates	6,988,822,000		
Supplementary and Additional estimates	114,686,000	7,103,508,000	7,052,278,608

Deduct —

Appropriations in Aid			
Original Estimates	563,411,000		
Less Supplementary Estimates			526,836,675

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Amount to be surrendered	6,566,419,000	6,510,294,574
	£56,124,426	

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

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(P. 4940)

ACCOUNTS OF THE PUBLIC SERVICES, 1986

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

1. I have stated in previous Reports that the scope of my audit of departmental expenditure and the capacity of my Office to achieve the timely completion of the audits of the accounts of some State-sponsored bodies is adversely affected by staffing constraints. The Minister for Finance, in determining the extent of the resources to be made available to me under Section 4 of the Comptroller and Auditor General Act, 1923, has applied the terms of Government policy on staffing and recruitment in the Public Service. My purpose in drawing the attention of Dáil Éireann to the consequences of this is to fulfil the obligation which I have to make Dáil Éireann aware of the position so that it is recognised that the assurance which my audit is expected to provide continues to be subject to the reservations which I have expressed.

Should the position regarding the extent of audit coverage now being achieved change significantly in the future I will again report to Dáil Éireann as the occasion arises.

Outturn of the Year

2. The audited accounts are summarised on pages lx and lxi. The amount to be surrendered as shown in the summary is £56,124,426 arrived at as follows:—

	£	Estimated £	Actual £
Gross Expenditure			
Original Estimates	6,988,822,000		
Supplementary and Additional estimates	114,686,000	7,103,508,000	7,052,278,608
<i>Deduct —</i>			
Appropriations in Aid			
Original Estimates	563,411,000		
Less Supplementary Estimates	26,322,000	537,089,000	526,836,675
Less		6,566,419,000	6,525,441,933
Net Excess on Vote 30			15,147,359
		6,566,419,000	6,510,294,574
Amount to be surrendered			£56,124,426

This represents 0.85 per cent of the supply grants as compared with 2.07 per cent in 1985.

Excess Vote

3. An excess vote will be required in the case of Vote 30 — Environment. While there was a saving of £643,491 on the gross provision made by the Oireachtas there was a shortfall of £15,790,850 in appropriations in aid realised resulting in a net excess of £15,147,359. (See also paragraph 31 of this Report).

Exchequer Extra Receipts

4. Extra receipts payable to the Exchequer, as recorded in the Appropriation Accounts, amounted to £55,187,535.

Surrender of Balances of 1985 Votes

5. The balances due to be surrendered out of votes for the public services for the year ended 31 December 1985 amounted to £127,381,701. I hereby certify that these balances have been duly surrendered.

Stock and Store Accounts

6. The stock and store accounts of the Departments have been examined with generally satisfactory results.

7. Statement of Receipts into the Central Fund in the Year ended 31 December, 1986.

REVENUE:—	£
Customs and Excise Duties	1,461,592,000
Estate, etc., Duties and Stamps	158,928,000
Capital Taxes	31,701,000
Income Tax	2,388,454,000
Corporation Tax	257,970,000
Value Added Tax	1,527,103,000
Motor Vehicle Duties	130,781,512
Interest on Advances from the Central Fund (including Dividends on Shares)	408,987,821
Agricultural Levies	13,071,867
Youth Employment Levy	91,329,145
Residential Property Tax	1,760,000
Income Levy	32,899,000
Sundry Receipts	204,440,929
	<hr/>
	6,709,018,274

REPAYMENTS, ETC.

IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS:—

Industrial Credit Acts, 1933 to 1983	6,801,766
Sea Fisheries Acts, 1952 to 1982	1,887,413
Electricity (Supply) Acts, 1927 to 1985	2,790,174
Turf Development Acts, 1946 to 1983	1,620,699
Nitrigin Éireann Teo. Acts, 1963 to 1981	109,202
Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1986	447,063
Funds of Suitors Act, 1984	1,270,000
State Guarantees Act, 1954	1,157,054
National Building Agency Ltd. Acts, 1963 to 1974	109,627
European Communities Acts, 1972 to 1986	117,000,000
Broadcasting Authority Acts, 1960 to 1979	169,822
Insurance Acts, 1953 to 1983	3,856,076

ACP-EEC Convention of Lomé Act 1976 and Finance Act, 1978 (Section 51)	2,095
European Communities — Supplementary Funding Act, 1984	1,589,770
European Regional Development Fund	77,101,289
Miscellaneous Capital	11,767,447
	<hr/>
	227,679,497

MONEY RAISED BY CREATION OF DEBT:—

Ways and Means Advances	6,440,121,521
Exchequer Bills	1,200,263,781
Prize Bonds	7,500,000
Saving Certificates	191,564,000
National Instalment Savings	28,329,822
Savings Bonds	135,399,000
Tax Reserve Certificates	23,880
7¼% Capital Stock 1997	53,580,000
8% Capital Loan 2001	44,925,000
8½% Capital Stock 2010	93,350,000
8¼% Capital Stock 2008	7,175,000
7¼% Capital Stock 1988	46,525,000
7½% Capital Stock 1999	6,580,000
7% Capital Stock 1994	7,135,000
8½% Capital Stock 2012	6,885,000
Dutch Guilder 100m 7¼% Public Bond Issue 1992-96 ...	29,083,261
Swiss Franc 100m Loan due January 1995	38,801,800
6⅞% DM 200m Public Bond Issue due November 1995 ...	65,429,143
5.97% Swiss Franc 70m Fixed Rate Loan due November 1995	27,132,835
DM 100m Fixed Rate Loan due January 1996	32,724,655
8¼% ECU 50m Public Bond Issue due October 1995 ...	35,620,147
\$300m Floating Rate Notes due November 2000	80,098,824
Yen 10 Bn. Fixed Rate Loan due October 1995	40,749,796
6.7% Yen 20 Bn. Public Bond Issue due February 1996	82,850,042
6⅞% DM 150m Private Placement due February 1996 ...	49,532,741
5¼% Swiss Franc 150m Public Bond Issue due February 1996	59,408,293
9½% \$150m Public Bond Issue due February 1996	109,963,437
5.75% DM 300m Public Bond Issue due May 1996	97,952,353
7.125% ECU 100m Public Bond Issue due May 1996	71,024,735
\$300m Floating Rate Notes due June 1998	216,606,498
6½% Dutch Guilder 200m Public Bond Issue due June 1996	58,455,361
DM 750m Floating Rate Notes due July 1998	252,567,772
5½% Swiss Franc 150m Public Bond Issue due September 1994	66,674,112
\$500m Floating Rate Notes due September 1998	220,732,604
6.2% Yen 20 Bn Public Bond Issue due November 1998 ...	66,023,114
Other Borrowings	3,248,643,284
	<hr/>
	13,219,431,811
 TOTAL RECEIPTS	 £20,156,129,582

8. Statement of Issues from the Central Fund in the year ended 31 December, 1986.

CENTRAL FUND SERVICES:—

	£
Public Debt Services	1,988,642,159
Annuities, Pensions, Salaries, Allowances, Returning Officers' Expenses and Miscellaneous	10,365,043
Contribution to EEC Budget	253,662,953
Supply Services	6,495,396,299
	<hr/>
	8,748,066,454

ISSUES UNDER THE FOLLOWING ACTS:—

Local Loans Fund Acts, 1935 to 1986	249,425,000
ACP-EEC Convention of Lomé Act, 1976 and Finance Act 1978 (Section 51)	1,893
Sea Fisheries Acts, 1952 to 1982	2,225,000
Insurance Acts, 1953 to 1983	7,026,333
Funds of Suitors Act, 1984	1,270,000
Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1986	2,870,000
Údarás na Gaeltachta Act, 1979	4,700,000
Bretton Woods Agreements Acts, 1957 to 1977	1,540,000
Industrial Credit Acts, 1933 to 1983	3,153,481
Fóir Teoranta Acts, 1972 to 1983	3,800,000
European Communities Acts, 1972 to 1986	118,087,218
British and Irish Steampacket Co. Ltd. (Acquisition) Acts, 1965 to 1986	20,000,000
International Finance Corporation Act, 1958	57,082
Irish Shipping Ltd. Acts, 1947 to 1984	51,455,675
Irish Steel Holdings Ltd. Acts, 1960 to 1985	5,000,000
National Development Corporation Act, 1986	4,500,000
	<hr/>
	475,111,682

ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—

Ways and Means Advances	4,350,408,418
Exchequer Bills	1,009,616,938
Prize Bonds	4,407,000
Savings Certificates	26,085,000
Savings Bonds	39,921,000
National Instalment Savings	20,831,328
Tax Reserve Certificates	36,412
7½% National Loan 1981/86	145,771,921
9½% Capital Stock 1986	105,000,000
10% Funding Stock 1986	175,000,000
10¾% Finance Stock 1986	245,000,000
12½% Exchequer Stock 1986	180,000,000
15½% Funding Loan 1986	180,000,000
13% Exchequer Stock 1994	4,785,000
12% Conversion Stock 1995	18,080,000
14% Exchequer Loan 1990/92	40,040,000
13% Finance Stock 1997/2002	23,550,000
14½% Finance Loan, 1998/2000	10,310,000
Finance (Variable Rate) Stock 1986	185,000,000
Other Borrowings	4,092,320,670
	<hr/>
	10,856,163,687

TOTAL ISSUES	<hr/>	£20,079,341,823
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Irish Shipping Limited

Construction and Sale of Irish Spruce

9. I referred in paragraph 10 of my 1984 Report to the liquidation of Irish Shipping Limited (ISL) and to the expenditure met from the Central Fund and from voted moneys up to 31 December 1984 in respect of the Irish Spruce constructed for ISL by Verolme Cork Dockyards Ltd. as provided by Government decision of June 1980. The vessel was delivered to ISL in August 1983. The expenditure comprised:—

(1) payments made before the liquidation of ISL in respect of the direct subvention of the construction costs of the vessel and the State's agreed share of the half-yearly leasing charges, and

(2) payments made following the liquidation

(a) to Orient Leasing Ltd., the leaders of the Japanese syndicate which financed the construction costs of the vessel under a sale and lease back arrangement with ISL whose obligations under this arrangement were fully guaranteed by the Minister for Finance,

(b) in respect of the essential care and maintenance necessary to preserve the vessel which would become the property of the Minister on his discharging his full liability under the guarantee.

Following a Government decision in August 1985 the vessel which had been detained at Marseilles was sold through the French Courts in June 1986 for French Francs 33,350,000 (approximately £3.6 million). The proceeds of sale were paid into the Exchequer in 1986.

The total costs incurred by the State in connection with the construction and disposal of the Irish Spruce can be summarised as follows:—

1. Payments made prior to liquidation:—	£	£
a) Direct payments made to		
Verolme Cork Dockyard:—		
Shipbuilding Subsidy and cost overrun	2,684,865	
Delivery Incentives	1,625,000	
Payment of shortfall at the date of appointment of liquidator to Verolme, between its current assets and current liabilities attributed to Irish Spruce contracts	143,383	4,453,248
b) State's agreed share of first three half-yearly instalments of leasing charges		4,409,540
		<u>£8,862,788</u>

2. Payments made following liquidation:—	£	£
a) Issues from Central Fund under guarantees (Irish Shipping Ltd. Act, 1982)		
— Stipulated loss value of charterhire contract	42,956,882	
— accrued interest from 11 July 1984 to 1 July 1986	<u>8,872,506</u>	51,829,388
b) Payments from Vote for Communications in respect of cost of maintaining the Irish Spruce until eventual sale at court auction and costs related to disposal	3,032,585	
Less refunds	<u>143,118</u>	<u>2,889,467*</u>
		£63,581,643
3. Proceeds of Sale		<u>3,623,650</u>
Net Cost		<u>£59,957,993</u>

*£100,000 of this amount is currently held by the liquidator to meet contingent liabilities in respect of the Irish Spruce.

Post Office Savings Bank

10. I referred in paragraph 8 of my previous Report to the arrangement which I had made with the auditors of An Post under which my audit of the Post Office Savings Bank (POSB) transactions of An Post for 1984 and 1985 was being carried out on the basis of a limited test check of transactions and a review of the results of an internal audit of POSB transactions for the two years by An Post's internal auditor with the assistance and advice of the company's auditor. My audit has since been completed with satisfactory results. The accounts of the POSB for 1986 were furnished to me for audit in July of this year.

The results of the operations of the POSB for 1985 and 1984 are shown in the following statement:—

	1985	1984
	£m	£m
Deficit at 1 January	(1.8)	(1.8)
Receipt from Exchequer to meet deficit	1.8	1.8
Interest accrued on securities standing to the credit of the Fund	<u>95.6</u>	<u>73.2</u>
	95.6	73.2

	1985		1984	
<i>Deduct —</i>	£m	£m	£m	£m
Interest paid and credited to depositors	81.9		73.3	
Management Expenses	<u>6.6</u>	<u>88.5</u>	<u>5.6</u>	<u>78.9</u>
		7.1		(5.7)
Net capital gain on the sale of securities		<u>27.7</u>		<u>3.9</u>
Surplus/(Deficit) at 31 December		<u><u>£34.8</u></u>		<u><u>£(1.8)</u></u>

The balance including interest due to depositors at 31 December 1985 was £870.4 million and at 31 December 1984 was £704.7 million including £482.7 million and £347.4 million, respectively, due to the Trustee Savings Banks. The estimated market value of securities held was £911.7 million at 31 December 1985 and £704.4 million at 31 December 1984.

Vote 7. — Office of the Minister for Finance

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

11. Article 11 of the Constitution provides that all revenues of the State from whatever source arising shall, subject to such exception as may be provided by law, form one fund.

It was noted that during 1986 the proceeds of three loans totalling £98,890, negotiated by the Department of Finance with a Merchant Bank in order to finance the purchase of computer equipment for the Department, were not paid into the Exchequer. In two cases the amounts were credited to a suspense account from which the cost of the equipment was paid to the supplier and in the third case the amount of the loan was paid directly by the Bank to the supplier. The Appropriation Account does not, therefore, reflect the cost of this equipment. Two of the loans are repayable over five years and the third over three years.

As these loans appeared to have been arranged outside the normal Exchequer borrowing process, I asked what was the legal authority under which they were negotiated and utilised without being paid into the Exchequer. The Accounting Officer has informed me that the loans were negotiated under the powers to borrow for Exchequer purposes granted to the Minister for Finance by Section 54 of the 1970 Finance Act as amended and that the failure to bring the proceeds into the Exchequer was due to an oversight. He also informed me that steps were being taken within his Department to remind officers of the proper procedures to be followed in all such cases.

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 1986 and 1985 under its main headings is shown in the following statement:—

	1986	1985
	£m	£m
Customs	80.2	96.8
Excise	1,380.6	1,313.9
Estate, Etc. duties	0.3	0.6
Stamps	158.7	119.5
Capital Acquisitions tax	21.1	19.7
Capital Gains tax	10.5	10.2
Wealth tax	0.1	0.2
Residential Property tax	1.8	2.1
Income tax (including PAYE) ...	2,382.6	2,105.4
Corporation taxes	258.0	217.5
Value Added tax	1,529.1	1,388.9
Income levy	33.0	74.1
Agricultural levies	5.2	4.3
	<u>£5,861.2*</u>	<u>£5,353.2</u>

*Includes £73.0 million duties, taxes and levies deferred under EEC regulations (1985 — £72.6 million). £5,865.4 million was paid into the Exchequer during the year leaving a balance of £73.6 million compared with £77.8 million at the end of the previous financial year.

Extra-Statutory Repayments

14. Extra-statutory repayments of Customs duties, £76, Excise duties £134,560, Value-added tax, £256,953 and stamp duties £48,581 were made during the year.

Remissions and Write offs

15. I have been furnished with schedules of cases involving losses of £100 or upwards in which claims under the Revenue Acts were remitted without statutory authority or written off during the year ended 31 December 1986.

The total amount of the items included in the Schedules, £11,546,422 is made up as follows:-

	Number of Cases		Amount	
	1986	1985	1986	1985
			£000	£000
Income tax	542	137	4,131	525
PAYE	257	62	3,037	578
Sur tax	9	—	160	—
Corporation tax	132	26	1,453	193
Corporation Profits tax	40	13	84	46
Capital Gains tax	15	10	100	22
Value Added tax	212	52	2,464	379
Turnover and Wholesale taxes	29	5	69	4
Construction Industry tax	3	—	48	—
	1,239	305	11,546	1,747

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

	Number of Cases		Amount	
	1986	1985	1986	1985
			£000	£000
Remission				
Composition settlements	—	10	—	107
Write off				
On compassionate grounds	72	36	186	60
Miscellaneous, liability not enforceable, bankruptcy etc.	1,167	259	11,360	1,580
	1,239	305	11,546	1,747

I have made a text 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.

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 1986/87, much of the tax shown as outstanding is the subject of appeals made within the normal time limits following the making of assessments.

In reading these tables particular attention should be paid to the

footnotes, especially to note (c) on Schedules 1 and 4. As these footnotes state that the differences between the balances shown as outstanding and the estimates of amounts likely to be collected are largely accounted for by anticipated reductions of estimated assessments included in the balances I have asked the Accounting Officer if he can indicate how much of these differences is due to discharge for this reason and how much is due to inability to arrive at the true liability or inability to enforce collection.

*Schedule 1 — Income Tax (excluding PAYE)
(as at 31 May 1987)*

	Year of Account		
	All years to 1984/85	1985/86	1986/87
	£m	£m	£m
Charge	6,432	848	985
Discharge	3,640	308	127
Net charge	2,792	540	858
Paid	2,098	265	413
Balance	694	275	445
Analysis of balance:			
1. Under appeal or enquiry	144	131	276
2. Not disputed*	57	13	12
3. Under demand	219	87	128
4. Awaiting transfer to enforcement	185	40	28
5. Under enforcement	56	2	0.5
6. Arrears branch	33	2	0.5
Estimate of amount likely to be collected†	55	42	100

(a) *While the amounts here were not, at 31 May 1987, disputed, it is likely that a significant portion will be subject to claims for the admission of late appeals.

(b) Deposit Interest Retention Tax which was introduced in 1986 is included in the figures for 1986/87. It accounts for £257 million of the net charge and paid amounts.

(c) †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 £1,988 million. Arrears outstanding at 31 May 1987 amounted to some £96 million representing only actual under-payments established and not including demands made on the basis of amounts estimated to be due.

	All years to 1984/85	1985/86
	£m	£m
Net charge	6,759	1,943
Paid	6,692	1,914
Balance	67	29
Analysis of balance:		
1. Under appeal or enquiry	3.7	1.2
2. Not disputed	34.8	9.2
3. Under demand	6.8	2.5
4. Awaiting transfer to enforcement	7.5	2.6
5. Under enforcement	12.0	13.4
6. Arrears branch	2.2	0.1
Estimate of amount likely to be collected	21.1	16.8

As end-of-year returns from employers were not due to be furnished until 30 April, 1987 there was no significant underpayment established for the year 1986/87 as at 31 May, 1987.

*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 £1,152 million was collected during 1986. Arrears outstanding at 31 May 1987 amounted to some £117 million representing only actual underpayments established and not

including demands made on the basis of amounts estimated to be due.

	All years to 1984/85	1985/86
	£m	£m
Net charge	3,738	1,150
Paid	3,655	1,116
Balance	83	34
Analysis of balance:		
1. Under appeal or enquiry	4.4	1.6
2. Not disputed	40.4	11.5
3. Under demand	8.5	3.5
4. Awaiting transfer to enforcement	11.6	3.5
5. Under enforcement	15.6	13.8
6. Arrears branch	2.5	0.1
Estimate of amount likely to be collected	27.2	19.5

As end-of-year returns from employers were not due to be furnished until 30 April, 1987 there was no significant underpayment established for the year 1986/87 as at 31 May, 1987.

*Schedule 4 — Corporation Tax
(As at 31 May 1987)*

	Year of Account		
	All years to 1984/85	1985/86	1986/87
	£m	£m	£m
Charge	4,696	596	763
Discharge	2,849	181	53
Net charge	1,847	415	710
Paid	1,478	184	169
Balance	369	231	541
Analysis of balance:			
1. Under appeal or enquiry	151	180	304
2. Not disputed*	66	16	16
3. Under demand	35	17	213
4. Awaiting transfer to enforcement	64	15	8
5. Under enforcement	28	2	—
6. Arrears branch	25	1	—
Estimate of amount likely to be collected†	29	18	135

(a) *While the amounts here were not, at 31 May 1987, disputed, it is likely that a significant portion will be subject to claims for the admission of late appeals.

(b) Advance Corporation tax is included in the figures for 1986/87 in the Schedule. £27 million of the £47 million involved was paid in the years 1983/84 to 1985/86 inclusive but has been included under 1986/87 because, for administrative reasons, the formal assessments applicable to that sum were made in the year 1986/87.

(c) †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 5 — Capital Gains Tax
(as at 31 May 1987)

	Year of Account		
	All years to 1984/85	1985/86	1986/87
	£m	£m	£m
Charge	219	38	35
Discharge	94	10	5
Net charge	125	28	30
Paid	61	10	7
Balance	64	18	23
Analysis of balance:			
1. Under appeal or enquiry	37	13	13
2. Not disputed	2	—	1
3. Under demand	7	2	7
4. Awaiting transfer to enforcement	7	2	2
5. Under enforcement	11	1	—
6. Arrears branch	—	—	—
Estimate of amount likely to be collected	6	2	4

*Schedule 6 — Capital Acquisitions Tax
(as at 31 May 1987)*

	Year of Account		
	All years to 1984	1985	1986
	£m	£m	£m
Charge	163.9	39.8	56.1
Discharge	91.3	20.8	19.4
Net charge	72.6	19.0	36.7
Paid	70.5	17.0	26.1
Balance	2.1	2.0	10.6
Analysis of balance:			
1. Under appeal or enquiry	1.0	0.8	6.5
2. Not disputed	0.1	0.3	0.7
3. Under demand	0.4	0.4	3.0
4. Awaiting transfer to enforcement	—	—	—
5. Under enforcement	0.6	0.5	0.4
Estimate of amount likely to be collected	2.1	2.0	10.6

*Schedule 7 — Surtax, Corporation Profits Tax and Wealth Tax
(as at 31 May 1987)*

	Surtax	Corporation Profits tax	Wealth tax
	£m	£m	£m
Balance	2	4	0.3
Analysis of balance:			
1. Under appeal or enquiry	1	2	0.1
2. Not disputed	—	—	—
3. Under demand	—	—	0.1
4. Awaiting transfer to enforcement	0.5	1	—
5. Under enforcement	0.5	1	0.1
6. Arrears branch	—	—	—
Estimate of amount likely to be collected	0.2	0.4	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) — Income levy discontinued with effect from 1986/87.
(as at 31 May 1987)*

	Year of Account		
	All years to 1984/85	1985/86	1986/87
	£m	£m	£m
Charge	150	53	33
Discharge	53	12	3
Net charge	97	41	30
Paid	33	9	2
Balance	64	32	28
Analysis of balance:			
1. Under enquiry	6	2	1
2. Under demand	58	30	27
Estimate of amount likely to be collected	6	3	6

*Schedule 9 — Value Added Tax
(as at 31 May 1987)*

(a) The following schedule shows the position as at 31 May 1987 of VAT liabilities declared and payments made on foot of returns submitted by traders.

	All years to 1984	1985	1986
	£m	£m	£m
Charge	7,135.6	1,116.9	1,181.5
Paid	7,007.4	1,075.6	1,134.4
Balance	128.2	41.3	47.1
Analysis of balance:			
1. Under appeal or enquiry	19.5	4.3	8.6
2. Not disputed	53.6	13.0	9.1
3. Under demand	12.8	4.1	12.2
4. Awaiting transfer to enforcement	7.6	3.8	4.5
5. Under enforcement	30.4	15.0	12.2
6. Arrears branch	4.3	1.1	0.5
Estimate of amount likely to be collected*	35.0	26.0	39.0

*The balance outstanding in the years to 1984 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 1987.

	All years to 1984	1985	1986
	£m	£m	£m
Estimates	288.0	27.6	18.2
Paid	162.0	10.6	9.0
Balance	126.0	17.0	9.2
Analysis of balance:			
1. Under appeal or enquiry	16.7	2.4	1.2
2. Not disputed	31.5	2.4	1.0
3. Under demand	18.7	4.7	5.1
4. Awaiting transfer to enforcement	2.7	0.5	0.1
5. Under enforcement	45.5	6.6	1.7
6. Arrears branch	10.9	0.4	0.1
Estimate of amount likely to be collected	26.0	4.0	3.0

Note:

- (a) *Estimates*: Estimates raised by the Inspectors of Taxes represent gross liability and will therefore include amounts accounted for on any return 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 1987 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 1984	1985	1986
	£m	£m	£m
Estimates	185.7	77.3	178.3
Paid	20.3	2.8	2.1
Balance	165.4	74.5	176.2
Analysis of balance:			
1. Under appeal or enquiry	28.0	7.8	7.6
2. Not disputed	44.8	12.0	14.3
3. Under demand	39.1	12.0	73.7
4. Awaiting transfer to enforcement	29.4	18.2	29.4
5. Under enforcement	16.4	20.0	44.2
6. Arrears branch	7.7	4.5	7.0
Estimate of amount likely to be collected	16.0	11.0	25.0

Schedule 10 — Residential Property Tax (as at 31 May 1987)

The following schedule shows the amount outstanding at 31 May 1987 in respect of cases where returns have been made or assessments made in the absence of returns.

	Tax due to 1 October, 1984	Tax due to 1 October, 1985	Tax due to 1 October, 1986
	£m	£m	£m
Charge	4.8	2.0	1.6
Net Paid	3.5	1.5	1.2
Balance	1.3	0.5	0.4
Analysis of balance:			
1. Under enquiry	0.4	0.1	—
2. Under demand	0.9	0.4	0.4

Collection of Outstanding Taxes

17. The following statistics furnished to me by the Revenue Commissioners show the position regarding the referral of cases to the Sheriffs/County Registrars to enforce collection and the results of such action.

TABLE 1

	1986	1985
On Hands of Sheriffs/Co. Registrars at 1 January	81,612	75,640
Referred to Sheriffs/Co. Registrars during the year	70,909	80,705
Returned paid	8,325	6,360
Returned unpaid or withdrawn	72,095	68,373
On hands of Sheriffs/Co. Registrars at 31 December	72,101	81,612

TABLE 2

Analysis under tax heads of cases on hands

	Dublin and Cork Sheriffs	Newly appointed Sheriffs	Co. Registrars	Value £m
Income Tax	9,052	5,193	3,309	52
Corporation Tax	2,410	1,265	888	13
PAYE/PRSI	13,839	5,925	5,510	87
VAT	17,270	2,950	4,490	77
	42,571	15,333	14,197	£229m
	72,101			

In addition to the 72,101 cases on hands of Sheriffs/County Registrars at 31 December 1986 a further estimated 100,023 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 £239 million. Enforcements by Sheriffs and County Registrars realised £23.6 million and £6.8 million, respectively, during 1986. (£22.1 million and £12 million in 1985).

In my previous Report I referred to action being taken to improve enforcement procedures for the collection of outstanding taxes. Since July 1986 twelve additional Sheriffs have been appointed in place of the twenty-four County Registrars outside of Cork and Dublin for the sole purpose of enforcing certificates issued under Section 485 of the Income Tax Act, 1967. Operational guidelines were issued to the newly appointed Sheriffs who are required to submit monthly progress reports to the Revenue Commissioners on cases referred to them for enforcement. I have not yet had an opportunity to examine the effectiveness of the operation of these guidelines.

Customs and Excise Duties, Value Added Tax, etc.

18. I referred in paragraph 22 of my 1983 Report to the assessment and collection of customs and excise duties at the point of import and to certain deficiencies in control procedures occurring in the Dublin Collection area.

In January 1987 the Revenue Commissioners became aware of the possibility that irregularities were taking place at Dublin Airport

in implementing the prescribed procedures for the clearance of goods through customs and the bringing to account of duties. Following an investigation it came to light that cheques received from importers on various dates since 1981 by an official of the Customs and Excise Service in respect of duty and value added tax had not been brought to account and that, over a lengthy period, goods had sometimes been released from customs control without duty being paid or secured and also that goods were released as duty free samples when it appeared that they were commercial consignments. Deficiencies in other importing and clearance procedures also came to light such as failure of the customs officer to record on entry documents whether goods had been examined by him and the preparation by him of entry documents on behalf of traders; in some instances blank cheques provided by an importer were attached to the entry documentation dated September 1985. I inquired as to the duration and extent of the irregularities and why control procedures did not bring them to light earlier. I also inquired regarding the amount of duty lost and the outcome of investigations into the case.

The Accounting Officer has informed me that during the period May 1979 to January 1987, the official concerned released goods to a small number of firms prior to receipt of the import entry for the goods and the proper payment of duty and/or VAT. He also cleared some goods without production of the relevant surveillance authorisations, did not ensure the proper mutilation of commercial samples, and is known to have prepared import entries on behalf of at least one importer. Amounts of duty/VAT outstanding in respect of different entries varied between £1,000 and £12,000 and delays in payment varied between one day after clearance to thirty-one months on one occasion. The irregularities were discovered by a supervising officer, who found, in a desk drawer, unlodged importers' cheques and three presigned but undated cheques (amounts blank) drawn by importers and intended to cover consignments which had already been released without entry. Between May 1979 and December 1984 this irregular arrangement was confined to one importer on an infrequent basis only, but increased thereafter to five importers. The Accounting Officer also informed me that in September 1987 the total amount of duties, VAT and levies outstanding from the importers involved was £39,176 and that this amount might be further increased by £32,906 as a result of a valuation which was under consideration by the Commissioners. He stated that all the importers are registered for VAT, so that the amounts of VAT outstanding can be deducted from VAT repayments. With the exception of one firm who should have paid £7,703 VAT on goods temporarily imported, but now claimed that the goods were subsequently re-exported, all have expressed a willingness to pay amounts due.

The Accounting Officer in reply to my inquiry as to why control procedures did not bring the irregularities to light earlier has told me that because of the additional accounting duties arising from the introduction of VAT at import in 1982, it was necessary to withdraw staff from the area concerned with reconciling import entries with cargo manifests, resulting in arrears of work in the implementation of the control procedures. Subsequent modification of procedures elsewhere has since allowed staff to resume these duties so that current work is now up to date, arrears have been overtaken, and investigation of outstanding items is continuing. The Accounting Officer stated that no fraud was involved in this case but that the officer concerned had been suspended from duty.

PAYE

19. Tax free allowances claimed by PAYE taxpayers are granted by officials of the Office of the Inspector of Taxes on submission by the taxpayer of satisfactory evidence of entitlement to the various allowances claimed. A computer master file record is maintained of the tax free allowances granted to each taxpayer and a continuous random examination is carried out by supervisory staff to verify the validity of the allowances recorded on the master file against the allowances properly due on the basis of the taxpayer's annual return. In 1986 this examination brought to light irregularities involving the granting to two members of the taxpaying public of tax free allowances which they had not claimed and to which they were not entitled for the years 1985/86 and 1986/87. The irregularities were apparently perpetrated by an official of a Dublin tax district inputting incorrect data to the computer master files.

In reply to my inquiry the Accounting Officer informed me that in one case the officer input an amount in excess of the amount claimed for mortgage interest and VHI contributions and in the other case he completed a fictitious claim for mortgage interest and input the amount falsely claimed with the result that the two taxpayers underpaid £3,110 in aggregate for the years 1985/86 and 1986/87. The officer concerned was suspended and has since resigned. The taxpayers have now been assessed for the amount of the underpayments.

The Accounting Officer stated that the irregularities were detected by a supervisory officer through the detailed checking procedures which are in operation and that the approach to checking is based on the need to maintain a system of scrutiny which is not excessive in relation to the risk involved, but is consistent with the need to maintain an adequate level of revenue security. He felt that the irregularities must be viewed in the context of the many thousands of transactions that are processed currently and honestly each day and that the revenue risk is not of an order that would

justify the deployment of resources on the scale needed to eliminate it entirely. He assured me that procedures for the prevention and detection of irregular transactions are kept under review and that officers were being reminded of the ongoing need for vigilance in this area.

The Accounting Officer also stated that checks were carried out to establish if other irregular transactions had occurred and although close on 500 cases and files were examined no prima facie evidence of irregularity was disclosed. Five cases were still under examination, but the balance of probability was against establishing any further instance of irregularity.

Income Tax — Deposit Interest Retention Tax

20. Under Section 32 of the Finance Act, 1986 income tax at the standard rate is deductible with effect from 6 April 1986 from interest on deposits held by deposit takers as defined in the Act. The tax deducted is required to be paid to the Collector General of Revenue within 15 days of the year ending 5 April and to be accompanied by a statutory return showing the amount of interest and the appropriate tax. The Act also provides for payments on account to be made in October each year. Interest on deposits of non-residents and of charitable bodies recognised by the Revenue Commissioners is exempt from the tax and there is provision for repayment of the tax in certain cases.

By 31 December 1986 £137.1 million had been received by way of payments on account and the total received for the year ended 5 April 1987 amounted to £256.8 million. I have not yet had an opportunity to examine the operation of the procedures established by the Revenue Commissioners to ensure that the appropriate amount of tax was remitted by all deposit takers.

Value Added Tax — Retail Export Scheme

21. Under the Value Added Tax (Goods Exported in Baggage) Regulations, 1984 and conditions relating thereto, visitors could obtain full relief from value added tax on portable goods purchased by them while in this country and exported in their personal baggage within two months of purchase. Traders were given discretion whether to charge the tax or not at the time of purchase. If the tax was charged the purchaser could obtain relief by claiming a refund from the trader within two months of exporting the goods. If the tax was not charged the trader had to rely on the purchaser returning documentary proof of export to enable the trader to satisfy the Revenue Commissioners that he was not liable for VAT on the transaction. In order to obtain such documentary proof of export it

was essential that the purchaser when leaving the country present the invoices and, if required, the goods, to the Irish Customs for certification of export.

In the course of audit I noted that it had come to light that the regulations regarding certification were not being properly observed in some instances. An investigation had revealed that invoices in respect of VAT free sales claimed to have been made by a trader to visitors exporting their goods through various exit points were certified by customs officers stationed at these and other exit points and that such certification had been carried out at the request of the trader some time after the visitors had left the country when it was impossible to verify the validity of the transactions. I sought information from the Accounting Officer regarding the outcome of the investigation into these irregularities. I also asked whether, in the light of these irregularities, the procedures governing the operation of the scheme were considered adequate and, in view of the irregular certification of the invoices, what action had been taken to establish the correctness of the amount of VAT relief claimed by the trader in respect of the transactions involved.

The Accounting Officer has informed me that during the period July 1985 to November 1986 an Officer of Customs and Excise at Shannon Airport certified sales invoices for goods exported by persons leaving the State, without requiring production of the goods for examination, as required by regulations. During the same period an Assistant Officer of Customs and Excise, attached to a staff unit operating at Connolly Railway Station, Dublin, attended at a retail premises in Dublin on three occasions and certified sales invoices for goods which he did not examine and which had already been exported by persons departing via Dublin Airport. This was done through an irregular arrangement made between a member of the staff of the firm concerned and the customs officials and the invoices were used to substantiate amounts zero rated for VAT on the VAT returns made subsequently by the firm. The customs officials concerned admitted the offences and had been suspended from duty.

The Accounting Officer assured me that the 1985 VAT liability of the trader concerned had been established and paid and that the final VAT liability for 1986 was being determined.

Remittances and Repayments of Tax

22. During the course of audit it came to my attention that investigations were being carried out by the Revenue Commissioners into substantial irregularities which had apparently occurred through the fraudulent or attempted fraudulent encashment of 107 cheques to a value of £620,000, approximately. These comprised cheques remitted by taxpayers in payment of

various taxes and cheques issued by the Revenue Commissioners to taxpayers in respect of repayment claims validly authorised by tax inspectors' warrants. In some of the repayment cases the addresses on the warrants were altered before they were processed for payment and in other instances the repayment cheques were themselves intercepted. The existence of a fraud became apparent when, in quick succession, an Inspector of Taxes queried the absence of acknowledgements for payments which had been passed to the Collector General, a taxpayer questioned the issue of a demand for tax already paid, another taxpayer reported delay in receiving a repayment which had been authorised, a trader and independently, a bank official alerted the Collector General to the possibility of fraud.

I inquired as to the circumstances in which the fraudulent or attempted fraudulent encashments occurred, whether the loss involved had been established and what steps had been taken to recover the amounts of the fraudulently negotiated cheques from the individuals concerned or from the institutions which gave value for them. I also inquired whether the control procedures in operation for the transmission and safe custody of cheques and repayment warrants were regarded as adequate and I sought information as to the outcome of the investigations into the matter.

The Accounting Officer informed me on 10 September 1987 that originally 107 cheques to the value of £621,092 were thought to have been stolen but 4 cheques to the value of £127,274 subsequently turned up and were negotiated by the Revenue Commissioners. The remaining 103 cheques to the value of £493,818 were apparently stolen; of these 81 were taxpayers' cheques sent by them to the Revenue Commissioners in payment of taxes and 22 were Revenue Commissioners' cheques sent to taxpayers (21 repayment and one refund). 70 of the taxpayers' cheques were intercepted either in the Offices of Inspectors of Taxes, in transit from these offices to the Collector General's Office or in the Collector General's Office itself following transmission from the Offices of the Inspectors, 10 may have been intercepted in the ordinary post and one delivered by hand to the Collector General's Office by the taxpayer's agents was apparently not received by the officer to whom it was addressed. Most of the repayment cases involved the interception of repayment warrants and Inspectors' memos giving addresses to which repayments were to be sent and the alteration of these to show incorrect addresses. The alterations were not queried in the Collector General's Office with the result that the repayment cheques were sent to the false addresses.

The Accounting Officer also informed me that 14 of the tax payment cheques amounting to £140,117 were fraudulently negotiated and the persons who gave credit, mainly banks, had not made good the amounts. The question of pursuing these amounts has been under consideration and legal advice was being sought in

the matter. In addition, 11 repayment cheques were fraudulently cashed resulting in a loss to the Revenue Commissioners of £24,899. 41 cheques amounting to £32,614 comprised cases where there may be losses but the extent of any such losses could not be quantified until inquiries have progressed further. The Accounting Officer stated that the remaining 37 cheques to the value of £296,188 comprise cases where it has been established that the Revenue Commissioners will not be at any loss.

In regard to the control procedures in operation for the transmission and safe custody of cheques and repayment warrants, the Accounting Officer has informed me that the Collector General's Office and the Office of the Chief Inspector of Taxes had reviewed the system of acknowledging payments forwarded by Inspectors of Taxes to the Collector General's Office and delays which had sometimes occurred had been eliminated and the number of warrants greatly reduced by computerisation of the repayment system. Steps had also been taken to improve the procedures for dealing with manual repayments. He explained that methods of payment other than by cheque were being considered but that taxpayers in the United Kingdom had been found to be very slow in responding to alternative methods of payment suggested.

The Accounting Officer also stated that officials from the Collector General's Office have had several meetings with the Garda Fraud Squad to review progress in the investigations, that a number of arrests had been made in connection with the frauds and that Revenue internal investigations were continuing.

Vote 10. — Public Works and Buildings

Subhead E. — New Works, Alterations and Additions

23. A contract placed in 1979 for the erection of new Government Offices in Leeson Lane, Dublin at a cost of £2,066,299 was completed in 1982 at a cost of £3,802,498. The final account included the increases provided for under the usual price variation clause of the contract as well as increases arising from variations and extras and from adjustments in respect of prime cost and provisional sums. In 1983 the contractor submitted further claims totalling £700,694 for disruption and loss sustained by him due to delay by the Commissioners in furnishing design information and instructions throughout the period of the contract. On the advice of Counsel the claim was settled out of court for a sum of £399,300 which was paid to the contractor in September 1986. In addition, professional fees amounting to £21,350 for consultation, examination and reporting on the various aspects of the claim were paid to some of the consultants who had been engaged by the Commissioners for the project. I sought information regarding the reasons for the delay by the Commissioners as alleged by the

contractor and I inquired whether the Accounting Officer was satisfied that procedures for the monitoring of progress on contracts were adequate to ensure that the Commissioners were not exposed to claims for damages arising from such delays. Furthermore, as it appeared that the delay giving rise to the claim in this case was occasioned by shortcomings on the part of a consultant employed by the Commissioners on the design work, I inquired whether any action had been taken to recover the amount of the claim from this consultant.

24. Reference was made in paragraph 14 of the 1980 Report to the failure of a contractor to complete a building contract and to the Commissioners' intention to claim £198,016 from the insurance company which provided a performance bond for the contractor. A formal claim for recovery of this amount was made in April 1982. A claim was also made against the same insurance company in May 1983 for recovery of £110,972 on foot of another bond following the failure of another contractor to complete a building contract.

As I noted that these claims had still not been paid by June 1987, I asked the Accounting Officer what further action had been taken to recover the amounts due.

Subhead E. — New Works, Alterations and Additions

Subhead F.1. — Maintenance and Supplies

25. In 1983 a contract on a time and materials basis was placed for the eradication of dry rot at numbers 64/65 and 73 Merrion Square, Dublin and for improvement works at number 73. Expenditure of £34,000 was approved for the project, including £15,000 for the improvement works. Additional work was subsequently undertaken under the contract and the contract was extended to cover rot eradication at numbers 2/3 and 83 Merrion Square. By 31 December 1986 expenditure had reached £427,070.

I sought information from the Accounting Officer regarding the final cost of work carried out under the contract, whether prior approval had been given for the additional work and the extra expenditure incurred, why the contract was extended to cover work at other premises rather than seeking competitive tenders and whether he was satisfied that adequate financial control had been exercised over the project.

As I was concerned lest the escalation in cost under this contract may have been due to inadequate maintenance of the premises over a prolonged period, I also asked the Accounting Officer if a programme of regular inspection and maintenance was in operation for these and other premises and if he was satisfied as to its adequacy.

Matured Payments

26. Section 24 of the Exchequer and Audit Departments Act, 1866 stipulates that transactions which have actually come in course of payment within the year must be included in the Appropriation Account of that year. It follows that when liability has matured and the procedure of authorising payment has been completed before the year end the transactions involved must be charged to the Appropriation Account of that year. Financial procedures prescribed by the Department of Finance stipulate that the payment of matured liabilities should not be postponed even at the risk of incurring an excess vote.

In the course of audit it was noted that payments totalling £689,352 which were not charged to this Vote until January 1987 were supported by vouchers which had been certified for payment between 7 November and 16 December 1986.

As it appeared that these claims represented matured liabilities arising in the year ending 31 December 1986, and that, if duly paid, would have resulted in an excess vote (the gross surplus on the vote was £3,654), I asked why payment had been deferred until 1987.

Vote 24. — Office of the Minister for Justice

Expenditure in excess of amounts authorised to be issued from the Exchequer

27. To enable the services of public departments to be carried on pending the passing of the annual Estimates by Dáil Éireann, Section 2 of the Central Fund (Permanent Provisions) Act, 1965 authorises the Minister for Finance to issue from the Central Fund in any financial year for such a service a sum not exceeding four-fifths of the amount appropriated for that service in the preceding financial year. It is the responsibility of each Accounting Officer to see that expenditure from each Vote under his control is limited to that amount until the amount provided in the current year's Estimate is voted by Dáil Éireann.

Reference was made in paragraph 6 of the Report for 1974 to instances where expenditure from Votes in excess of that authorised by the Act had been incurred and following consideration by the Public Accounts Committee at that time, the Department of Finance emphasised to all Accounting Officers their responsibility to ensure that at all times expenditure is kept strictly within the amount authorised by Dáil Éireann. The Accounting Officers were instructed to set up adequate monitoring arrangements in respect of payments from Votes for which they are responsible so that when payments are approaching the limit authorised under the 1965 Act they would take steps to avoid an excess by the timely presentation of the relevant Estimate to Dáil Éireann.

It was noted in the course of audit that the amount authorised to be issued under the Central Fund (Permanent Provisions) Act to meet the expenditure from this Vote pending the passing of the 1986 Estimate was £15,060,000, but that expenditure of £16,544,410 had already been incurred before the Estimate was passed on 27 June. I asked the Accounting Officer for his observations.

He informed me that the excess expenditure was unavoidable as the amount of £15,060,000 expendable up to the passing of the Estimate proved to be inadequate to discharge the abnormally heavy liabilities which arose in the first six months of 1986 in relation to the Stardust Compensation Tribunal and the Kerry Babies Tribunal. The provision for these two exceptional items in the 1986 Vote of the Office of the Minister for Justice increased the Estimate for that Vote from £18.4 million in 1985 to £29.1 million in 1986, while the sum expendable up to the passing of the Estimate was based on the 1985 Estimate of £18.4 million.

He stated that the Department of Finance had been advised as soon as the possibility arose of expenditure in excess of the authorised issue being incurred. In the circumstances surrounding the Stardust Tragedy, delay in making compensation payments awarded by the Stardust Tribunal was not considered an option. While every effort had been made by the Department of Justice to have the Estimate taken in the Dáil at the earliest possible date and it was listed for debate on 20 June, it was not taken until 27 June due to the intervention of more urgent business.

The Accounting Officer also stated that the circumstances in this case were entirely exceptional and that he did not expect a recurrence. Departmental expenditure was monitored on a monthly basis and while it was not feasible to do so more frequently at present, this might become possible with the implementation of planned computer developments.

Vote 25. — Garda Síochána

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

28. The notes to the Appropriation Account for this Vote include reference to a sum of £285 written off due to a duplicate certification for payment by the Barrack Master's Office at the Garda Depot in January 1985 of an invoice for the supply of computer equipment. The cost of the equipment was DM 633,059 (£200,000 approximately) and the amount written off represents the charges agreed with the bank for the cancellation before issue of a duplicate bank draft for this amount which was purchased by the Garda Claims Section of the Department's Accounts Branch. When sanctioning the write-off in May 1986 the Department of Finance, while noting that the Department of Justice intended to review the

internal control and accounting procedures in the Barrack Master's Office, directed that the internal control systems in the Garda Claims Section of the Department's Accounts Branch should also be examined.

It was noted in the course of audit that a pro-forma invoice for £6,330 for an item of computer equipment was approved for payment by the Barrack Master's Office on 31 December 1986 and that an invoice for the same equipment was approved for payment by Garda Planning Division of the Department also on 31 December 1986 and that both of these were paid simultaneously by Garda Claims Section in a payment of £128,502 made to the supplier on that date.

As such duplication indicates that the weaknesses in internal control have not been eliminated I asked the Accounting Officer for his observations and for information on the review of internal control procedures which was to have been undertaken. I also asked why a pro-forma invoice was approved for payment and what action was being taken to recover the amount overpaid.

The Accounting Officer informed me that the duplicate payment of £6,330 arose when an item of computer equipment which was intended to be delivered to a Garda premises was instead delivered initially to the headquarters of the Department where the invoice accompanying it was certified and passed to Garda Claims Section for payment. The Garda Barrack Master's Office separately received a pro-forma invoice and, having confirmed the delivery of the goods, certified it and also forwarded it to Garda Claims Section for payment. That section included the amounts covered by the certified invoice and the pro-forma invoice in the payment of £128,502 to the supplier on 31 December 1986. The overpayment of £6,330 was recovered from the supplier on 7 August 1987.

The Accounting Officer stated that the Garda Office concerned has been directed not to certify pro-forma invoices, and that procedures in the Garda Claims Section have been altered to ensure that payments are made on foot of original invoices only and not on foot of copy, duplicate, photostat or pro-forma invoices. The Department was planning to acquire a computerised Accounts Payable System incorporating a facility designed to prevent payments on foot of duplicate invoices. The Accounting Officer considered that the inadequate checking and scrutiny which were applied in this case resulted from pressure and anxiety to discharge what were seen to be matured liabilities before the end of the financial year.

The Accounting Officer also informed me that the examination of internal control systems identified certain weaknesses and that, while a number of the recommendations made to tighten up procedures had been implemented, others were still the subject of consultation with the Garda authorities.

29. The balance of the payment of £128,502 made on 31 December 1986 which is referred to in the previous paragraph represents the cost of computer equipment which was to be supplied on foot of an agreement dated 16 December 1986 and which was designed to upgrade the central processing unit at the Garda Computer Centre. The agreement provided that payment in full be made to the supplier on installation of the equipment.

It was noted, however, that the payment made on 31 December 1986 was based on a pro-forma invoice dated 23 December 1986 and that the supplier did not invoice the Department for the equipment until 11 February 1987 then stating that it had been shipped on 5 February 1987.

I asked the Accounting Officer why the equipment was paid for prior to installation and on the basis of a pro-forma invoice.

The Accounting Officer informed me that the agreement for the purchase of this equipment provided for payment to be made on the date of installation unless the customer elected to delay installation as specified by the supplier, in which case payment was to be made on delivery. As the installation of such equipment requires their computer to be out of operation for a period, the Gardaí insist on specifying a time, such as a week-end, when the non-availability of the computer would cause least disruption to Garda operations. Accordingly, as the supplier could not be afforded the option of specifying the installation date, payment was made on the day following the delivery of equipment which was assumed to be the equipment ordered.

The Accounting Officer stated that, in view of the nature of the material delivered, there was no means of checking whether it was suitable for the purpose intended but that there was no reason to suspect that it was not what had been ordered. However, when the installation commenced, it was discovered that the equipment delivered constituted a different, albeit more expensive, upgrade than that ordered. He also stated that the correct equipment was shipped by the supplier on 5 February 1987 and installed on 8 February 1987 and that when the supplier subsequently invoiced the Department for the delivery and installation of this equipment, it was realised that payment had been made in December 1986 and no duplicate payment was made.

The Accounting Officer also informed me that the Garda officials concerned have been directed not to certify pro-forma invoices and that a revised form of certification is being introduced which will require delivery and, if necessary, installation to be certified prior to payment.

Vote 27.— Courts

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

30. The Dublin Metropolitan District Court and the Land

Registry occupy a number of buildings in and about the Four Courts complex and, through terminals located in the various buildings, have access to a computer located in the Four Courts. A contract in the amount of £189,756 was placed in December 1986 for the delivery and installation of a Local Area Network to improve the efficiency and quality of communications and data transmission links between the computer and the terminals. A condition of the contract was that a part payment of £102,000 be made by 31 December 1986. As the facility was to be shared between the Courts and the Land Registry, it was decided to apportion the costs between Vote 27 (Courts) and Vote 28 (Land Registry and Registry of Deeds).

It was noted that while an invoice for £102,000 dated 17 December 1986 was received from the supplier only £27,000, the amount chargeable to the Land Registry Vote, was paid in 1986.

As this clearly indicated that the total amount of the invoice represented a matured liability payable in 1986, I asked the Accounting Officer why the charge of £75,000 to Vote 27 was deferred. The Appropriation Account for this Vote shows a saving of £51,584.

The Accounting Officer has informed me that while the amounts chargeable to each Vote were certified for payment and forwarded to the Finance Division on 22 December 1986, the account for payment from the Courts Vote was either overlooked or mislaid due, at least in part, to an extraordinarily high number of claims being processed at the time and to the Christmas holidays. Following representations from the supplier the account was located and payment was made on 2 January 1987. He stated that the staff involved were aware of the importance of making payments in respect of matured liabilities in the appropriate year, particularly in a case such as this where the failure to do so also had implications in terms of financial allocations for the following year. The Accounting Officer also stated that while steps were being taken to avoid a recurrence, the new system for the computerisation of all accounts payable, which was expected to be in operation within the next six months, would ensure that all invoices outstanding for payment would be highlighted for attention and that this should prevent any similar lapse in the future.

Vote 30. — Environment

31. This Appropriation Account shows excess expenditure of £15,147,359 over the net estimate. There was a saving of £643,491 on the gross estimate but due to a deficiency of £15,790,850 in Appropriations in Aid excess expenditure of £15,147,359 occurred. The Accounting Officer has informed me that the excess arose from the failure of the Electricity Supply Board to pay to the Department

the full contribution in lieu of rates as required under Section 7 of the Electricity (Supply) (Amendment) Act, 1982. The Board paid only £8 million out of the £24 million due in 1986. He stated that it was understood that the Board did not make the full payment in 1986 because the legal advice available to them raised doubts as to the legality of the payment under the 1982 Act having regard to the provisions of the Electricity (Supply) Act, 1927. However, following discussions on the matter between the Minister for Energy and the Board in March 1987, the outstanding £16 million was paid to the Department on 20 March 1987.

Motor Vehicle Duties

32. A test examination of revenue from motor vehicle duties, etc., was carried out with generally satisfactory results. The proceeds for 1986 and 1985 were:

	1986 £	1985 £
Motor tax and Driving Licence fees, etc.	124,493,647	116,408,266
State-owned vehicles	733,886	736,540
Fines collected by the		
Department of Justice	5,908,022	4,583,023
Public Service Vehicles Fees	125,993	125,442
	<u>£131,261,548</u>	<u>£121,853,271</u>

£130,781,440 was paid into the Exchequer during the year leaving a balance of £1,286,482 compared with £806,374 at the end of the previous year. Driving test fees are appropriated in aid of the Vote (Subhead X).

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

In one case the Local Government Auditor's report indicated that a total of £21,508 had been misappropriated by an official in a motor tax office who had altered documentation to indicate that the amount of duty payable was less than the amount actually paid and had misappropriated the difference. I understand that the amount misappropriated has been fully recovered and that steps are being taken to improve control procedures at all Motor Tax Offices and the Vehicle Registration Unit in order to prevent a recurrence.

Subhead D.7. — Grant to Housing Finance Agency

33. The Housing Finance Agency (HFA) was established as a limited company under Section 2 of the Housing Finance Agency

Act, 1981. Section 5 of the Act provides that the Agency may, subject to conditions approved by the Ministers for Environment and Finance, make loans for the acquisition or construction of houses and advance moneys to housing authorities to enable them to make loans. These conditions relate to the types and amounts of loans to be provided, to loan repayment terms and to eligibility of borrowers by reference to income and need. Section 10 of the Act, as amended, empowers the HFA to raise funds by the creation and issue of bonds, debentures and other securities bearing such rate of interest and subject to such conditions as to repayment, redemption or otherwise as the HFA thinks fit and provides that the amount of such borrowings outstanding at any time may not exceed £500 million. When the Agency was established it was intended that it would raise funds on an index linked basis to fund income related loans. However, due to changed conditions in the financial market, index linked bonds became unattractive to lending institutions and, in order to ensure the continued availability of funds, the HFA had to rely disproportionately on short-term borrowings, guaranteed by the Minister for Finance, the cost of which could not realistically be recouped from borrowers. Additionally the Agency was encountering a significant bad debts problem.

Because of the financial difficulties of the HFA, the Government decided in May 1986 that a special grant of £6,911,760 provided by way of Supplementary Estimate should be issued to the Agency. This represented accumulated losses of £3,517,000 to 30 June 1986 and a provision for bad and doubtful debts of £3,394,760.

As Section 14 of the Act requires the HFA to secure that, taking one year with another, all its costs are met from its operations and as the Act does not make any provision for grants to be made to the Agency from voted moneys, I inquired as to the statutory authority for the payment of this grant to the Agency.

I also drew the Accounting Officer's attention to the views of the Public Accounts Committee that if, for reasons of urgency, it is necessary to provide financial assistance from voted moneys which is not authorised by the relevant legislation this should only be done on the clear understanding that an appropriate amendment of the legislation will be introduced at the earliest opportunity and the intention to do so should be clearly stated when the necessary Supplementary Estimate is being introduced.

The Accounting Officer has informed me that it was intended that a relevant amendment to the Housing Finance Agency Acts, 1981 to 1985 would be included in the Housing (Miscellaneous Provisions) Bill, 1985 which was at the Second Stage in the Dáil when the Government decided in May 1986 that the special grant should be paid to the Agency.

While the Second Stage of the Bill was passed in November 1986 the Committee Stage, at which the relevant amendment had been prepared for introduction, had not been taken by December 1986

when the Supplementary Estimate for the grant was voted. The Accounting Officer stated that the views of the Public Accounts Committee had, however, been noted and would be borne in mind in the future.

I have asked when it is intended to provide the necessary legislative authority for this grant.

Vote 33. — Post-Primary Education

Subhead A.1. — Secondary Teachers — Incremental Salary Grant

34. Principals, Vice-Principals and certain other teachers in Secondary Schools receive posts of responsibility allowances in addition to their basic scale salaries.

In course of an examination carried out in February 1987 of allowances currently being paid it was noted that five teachers who had ceased to act as school principals were still being paid principal's allowance although the Department had been notified of the cessations.

In reply to my inquiry the Accounting Officer informed me that the allowances continued to be paid in the five cases mentioned due to errors in interpreting and processing information contained in school returns and that the total amount overpaid was £12,935 which was being recovered by regular deductions from salary. He stated that all posts of responsibility files had been checked and that no further cases of overpayment had been found. He also stated that, within the constraints of staff resources available, arrangements were being made for more stringent checking and that the particular return on which the information is received was being reviewed with a view to ascertaining whether greater clarity could be achieved in the presentation of the facts by school managements.

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

Subhead L. — Appropriations in Aid

35. The EEC Social Fund (ESF) provides assistance towards the cost of certain training courses provided by VECs. Grants are paid to VECs from Subhead A.2 of the Vote towards the costs incurred by them in providing the courses and the amounts received from the ESF are brought to credit of the Vote as Appropriations in Aid.

Up to 1984 ESF assistance towards the cost of training courses was paid in instalments on the basis of expenditure incurred in the academic year but a change by the EEC to a calendar year basis of payment led to the deferment until 1986 of grant instalments which had been expected to be received late in 1985 and had therefore been provided for as Appropriations in Aid in the 1985 Estimate for this Vote. Following consultation, the Department of Finance directed

that the shortfall in Appropriations in Aid be made good by withholding from the VECs amounts which would otherwise have been paid to them from Subhead A.2, thus achieving a saving on that Subhead which would equate to the shortfall, and that each VEC would use its powers, under Section 49 of the Vocational Education Act, 1930, to borrow an amount equal to the funds temporarily withheld from it.

On the grounds that it wished to maintain effective control over borrowings by VECs generally and that it would therefore be inappropriate to ask each of them to raise a loan to cover its shortfall in voted moneys, the Department of Education decided instead to authorise City of Dublin VEC and City of Cork VEC to borrow £4 million and £1.541 million, respectively, to be on-lent to the Department of Education and credited to Subhead A.2, thus enabling their full annual grants to be paid in 1985 to all the VECs. In 1986 the Department repaid the loans to the two VECs together with interest of £79,477 and charged the amounts to Subhead A.2 of the Vote for that year.

A shortfall in Appropriations in Aid deriving from ESF assistance again arose in 1986 and, following the same procedure as in the previous year, the Department authorised the City of Cork VEC to borrow £12,600,868 which was again on-lent to the Department and credited to Subhead A.2 of the Vote: it, in turn, was repaid with interest to the VEC in 1987.

There are a number of aspects of these transactions about which I communicated with the Accounting Officer:

- (a) As statutory authority to borrow for a supply service is vested only in the Minister for Finance, the Minister for Education had, in my opinion, no authority to borrow from the VECs;
- (b) As the Constitution provides that all Revenues of the State, from whatever source arising, be brought into the Exchequer (subject to such exception as may be provided by law) the crediting of the proceeds of the borrowings to Subhead A.2 of the Vote was incorrect;
- (c) Each VEC has power, under Section 49 of the Vocational Education Act, 1930, to borrow, with the consent of the Minister for Education, only for the purpose of the Vocational Education Fund maintained by it. It appears, therefore, that no statutory authority existed for the borrowing for on-lending to the Minister for Education by the two VECs referred to in this paragraph;
- (d) Dáil Éireann provided funds under Subhead A.2 for the payment of annual grants to VECs and these could include amounts to cover the cost of servicing their own borrowings. Dáil Éireann did not, however, provide funds for the repayment with interest of borrowings by the Minister from the VECs.

In reply to my inquiry, the Accounting Officer stated that, in effect, the receipts from the ESF now constitute an addition to the normal sources of funding of VECs which, for accounting reasons, is not, however, channelled directly to them. Instead, the aid is shown in the Estimates as Appropriations in Aid of the Vote for Post-Primary Education and an equivalent amount is included in the gross estimate under the relevant subheads and, therefore, to the extent to which courses are aided by the ESF, they are not a liability on the Exchequer. If a shortfall in Appropriations in Aid deriving from the ESF occurs, the grants provided under Subhead A.2 which are normally paid in full may not be paid unless comparable savings can be achieved elsewhere on the Vote or a Supplementary Estimate is approved. This course of action would be justified where the shortfall was absolute rather than being due to a deferment of aid. The Accounting Officer said, however, that in the instances referred to, the shortfalls were not absolute. The ESF aid had been approved but the effect on the VEC financial schemes as approved and on the Vocational Education Funds as a whole was to create a cash flow problem and that in those circumstances it was considered more appropriate to avail of the facility provided for in the 1930 Act to authorise short-term borrowing by VECs to overcome this problem. In order to implement the borrowing arrangements with full precision it would have been necessary to calculate the amount of the overall delayed payment which was appropriate to each individual Committee, to reduce the annual grant payable to each by that amount and to authorise each Committee to raise an equivalent loan. In the event, it was considered that the most practical course from an administrative viewpoint was to adjust the amount of the annual grant payable to two large Committees in 1985 and one Committee in 1986 and to authorise these Committees to borrow the appropriate overall amount required to pay the ESF portion of the grants due to all Committees, the approved but unpaid ESF funding for all Committees when received in the following year to be transferred to the Committees which had borrowed the funds as additional annual grants, approved by Supplementary Estimate as required.

As the transactions which took place and which are reflected in the Department's records indicate that this was not in fact the course adopted in that the funds borrowed by the two VECs were lent to the Minister I have further communicated with the Accounting Officer.

The Accounting Officer had already acknowledged that, in retrospect, the procedure of concentrating the borrowing in one or two Committees, was incorrect and outside the powers conferred on the Minister by the Act and he stated that steps were being taken to ensure that should such short-term borrowing be required in future to make good a temporary shortfall in ESF aid, the borrowing would be apportioned across Committees as appropriate.

In regard to my query on charging the loan repayments and interest to the subhead the Accounting Officer said in his reply that capital and interest payments in respect of approved loans under Section 50 of the 1930 Vocational Education Act and interest payments in respect of approved overdraft facilities under Section 49 of the same Act are a normal charge on the Vocational Education Fund and, as such, form part of the financial scheme to which the amount of the annual grants is related. Since these charges however, represent the cost of servicing borrowings by the Minister from two VECs rather than the costs incurred by all VECs in servicing their own borrowings and since the Accounting Officer has accepted that the borrowing arrangements made were outside the powers conferred on the Minister by the Act, I have again communicated with the Accounting Officer on this matter.

Subhead D.1. — Comprehensive and Community Schools — Running Costs

36. The full running costs of the fifty-nine Comprehensive and Community Schools are met by the Department. The schools receive quarterly advances to meet their net expenses based on agreed annual budgets. The schools are required to furnish monthly statements of receipts and payments to the Department. Following examination of these statements the Department disallows expenditure which is not in accordance with the approved budgets and enters the allowable expenditure in the ledger record which it maintains for each school.

It was noted that due to errors and delays by the Department in recording receipts and payments by the schools the accumulated deficits of four schools at 31 December 1985 were overstated to the extent of £47,423 by comparison with the school records and, as a result, overpayments totalling this amount were included in special payments of £101,280 made to the schools concerned to clear their apparent deficits at that date. These payments were made without establishing from the school returns whether such deficits had been incurred and if so whether the expenditure in question was authorised.

It was also noted that according to their monthly statements to 31 December 1986, forty schools had incurred deficits totalling £312,137 at that date and had exceeded their authorised budgets by that amount which they appeared to be financing by way of bank overdraft.

I have asked the Accounting Officer why up to date reconciliations between the school statements and the Departmental records are not carried out and how it is proposed to recover the £47,423 overpaid. I have also asked him what authority the schools have to incur deficits and obtain bank overdraft

facilities, how the deficits amounting to £312,137 at 31 December 1986 were cleared and what was the amount of bank interest charged to this subhead in the year.

Subhead L. — Appropriations in Aid

37. The VEC training programmes eligible for ESF aid referred to in paragraph 35 are planned in conjunction with Departmental inspectors whose estimates of the cost of the programmes form the basis of the applications for grant aid. The EEC Commission is informed initially of the estimated cost of each programme and a final composite claim for all programmes based on actual cost certified by each VEC is later submitted by the Department. The ESF grant is 55% of the estimated cost or of the actual cost of each programme whichever is the lower and payments of 50% (1983/84 — 60%) of ESF grant aid are made to the Department by way of advances. Final claims must be submitted to the EEC Commission within prescribed time limits.

It was noted in the course of an examination of claims for grant aid on foot of which the Department of Education received final payments from the ESF in 1986 that two VECs had failed to furnish to the Department details of a total of nine programmes before the expiry of the time limit for the submission of the composite claim to the EEC. In six of these the Department included estimated costs of £3,561,505 in its composite claim which they stated to be the actual costs (the actual costs were later shown to be £3,150,205) while three of them in which final costs were later shown to be £187,627 were omitted altogether from the final claims.

In the case of another VEC an estimated amount of £173,004 was included in a claim although details already received from the VEC showed the actual cost as £100,722; in some other cases course fees paid to VECs by the Department on behalf of certain students were added to the cost of the programmes in error and in some further cases details of actual costs certified by VECs appear to have been altered by the Department, with costs incurred by some whose costs exceeded their estimates being shown as having been incurred by others whose costs were less than their estimates, apparently for the purpose of irregularly maximising the claim for ESF assistance.

I have asked the Accounting Officer why claims were not received in time from some VECs resulting in a possible loss of ESF aid, why payments in respect of student fees were added to the costs of a claim and why some claims certified by VECs were altered by the Department.

I have also asked whether the EEC Commission is aware of the alterations to, omissions from and inclusion of estimated costs in the final claim for some programmes and whether it may seek recovery of amounts which are considered to have been incorrectly claimed.

Vote 37. — Forestry

Subhead K. — Appropriations in Aid

38. In paragraph 47 of my Report for 1983 I referred to an amount of £215,553 owed to the Department for timber purchased on credit terms by a company then in receivership although the company's credit limit had been fixed at £150,000 guaranteed by its parent company. Claims were subsequently made against the guarantor and the receiver and, while it has been established that no part of the amount due would be met by the receiver, no payment has yet been received from the guarantor. I therefore asked again what action was being taken to recover the debt guaranteed.

The Accounting Officer informed me that the guarantor had refused to pay the sum covered by the guarantee. Consequently the Chief State Solicitor had initiated proceedings to enforce the guarantee and recover the amount due and had issued a Summary Summons which was being served on the company.

The Accounting Officer assured me that it was intended that the legal rights of the State in this matter would be pursued with the utmost vigour.

39. A timber processing company whose credit limit had been fixed at £20,000 owed £42,446 to the Department when it ceased trading in February 1986. The amount realised on the disposal of the company's assets was fully used to discharge its liability to a bank which held a charge on the assets.

I inquired regarding the circumstances in which the company was allowed to exceed its credit limit and also regarding the steps taken to recover the amount outstanding.

The Accounting Officer informed me that the amount outstanding comprised £20,500 in respect of timber removed under the credit arrangements, two dishonoured cheques to a value of £10,000 in respect of earlier removals and £11,946 in respect of post dated cheques held by the Department in respect of the balance due for timber to the value of £33,946 which had been sold to the company on a deferred payment basis which the Department did not regard as a credit transaction.

The Accounting Officer stated that the Department had been advised by the Chief State Solicitor that, as the company had no remaining assets, it would be pointless to register a judgement because the Department's judgement would rank with the unsecured creditors and if the Department put the company into liquidation it would be liable for the costs of the liquidator. It was therefore considered that there were no practical steps which could be taken to recover the outstanding moneys.

The Accounting Officer explained that the Department now includes a "Retention of Title" clause in its contracts of sale in order to allow for repossession of identifiable material removed should a similar situation arise.

40. An agreement made in 1981 between a timber processing company and the Department of Fisheries and Forestry provided for the continuous supply of pulpwood to the company under an agreed pricing structure which provided for a specified increase in the price per tonne after the first three years of supply. First supplies of pulpwood took place in 1983 and the Department therefore interpreted the agreement as providing for the specified increase in price to become effective from 1 January 1986. This interpretation was supported by legal advice.

The company, however, disputed the application of the increase from this date, contending that 1 January 1987 was the operative date. In the event, the company paid at the increased rate for material supplied from 1 July 1986 onwards but a sum of £144,747 remains due to the Department in respect of material supplied in the period 1 January 1986 to 30 June 1986. I inquired regarding the steps being taken to recover this amount.

The Accounting Officer has informed me that the outstanding account had been pursued through discussions and correspondence between the Department and the Chief State Solicitor on the one hand and the company and its solicitors on the other but that the company's solicitors had not responded to an inquiry, made by the Chief State Solicitor in July 1987 on the instructions of the Attorney General, as to why it was contended that the Department's interpretation was in error.

Vote 40. — Agriculture

Subhead C.2. — Bovine Tuberculosis Eradication

Subhead C.3. — Brucellosis Eradication

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

	1986	Total to 31 December 1986
	£m	£m
Compensation for Reactors	6.8	119.7
Fees to Veterinary Surgeons	10.0	92.0
Other (Travelling and Subsistence, Tuberculin, Tags, etc.)	3.5	34.5
	£20.3m	£246.2m

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

	1986	Total to 31 December 1986
	£m	£m
Compensation for Reactors	1.7	70.1
Fees to Veterinary Surgeons	1.0	20.6
Other (Travelling and Subsistence, Sampling Kits, Laboratory Supplies and Equipment, Milk Ring Tests, etc.)	1.5	20.3
	£4.2m	£111.0m

Further expenditure totalling £9.4 million to 31 December 1986 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 fund (Depopulation Fund) is appended to the Appropriation Account.

The gross cost of the Bovine Tuberculosis and Brucellosis Eradication programmes to 31 December 1986 was, therefore, £367 million. Receipts by the Department up to 31 December 1986 arising from the operation of the schemes were as follows:—

	£m	
Sale of reactors for slaughter under the BTE Scheme up to August 1976*	38.3	
Sale of reactors for slaughter under the Brucellosis Eradication Scheme up to August 1976*	13.6	
Contributions by farmers under the Bovine Disease (Levies) Act, 1979	48.4	(£14.7m in 1986)
EEC contributions to cost of Schemes	12.2	
	£112.5m	

The net cost to 31 December 1986 was, therefore, £254 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.

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

42. Reference was made in paragraph 38 of my previous Report to the exchange risk guarantee scheme on loans for agricultural purposes provided by the Agricultural Credit Corporation (ACC) out of £50 million which it was authorised by the Minister for Finance to borrow in European Monetary System (EMS) currencies in 1980. The scheme terminated in October 1985 but during December 1985 the ACC was authorised to borrow a further £50 million in EMS currencies, repayable in one year, for on-lending to farmers and agribusiness, with ACC being responsible for credit appraisal and commercial risk.

As in the case of the previous scheme the rate of interest charged by ACC to borrowers included a fixed contribution to cover exchange risks. This contribution was to be credited to a special account at the ACC and to attract interest at the highest rate paid by ACC on variable rate deposits. The balance on this account was to be used towards meeting the exchange losses incurred by ACC with any additional amounts being provided from the Vote. The charge to the subhead includes £5.52 million paid to the ACC under this arrangement and is made up as follows:—

	£m	£m
Total exchange losses		7.02
Less Borrowers' Contributions	1.47	
Interest on Borrowers' Contributions	<u>0.03</u>	<u>1.50</u>
		£5.52

*Land Purchase Accounts and Land Bond Fund
Collection of Annuities*

Subhead L.2. — Statutory Contributions to Land Bond Fund

Subhead L.4. — Deficiency of Income from Untenanted Land

Subhead L.8. — Improvement of Estates, etc.

43. I referred in paragraph 41 of my previous Report to the arrears of land annuities and rents which had increased from £700,000 at 30 November 1981 to £2.2 million at 30 November 1985. The collection position deteriorated further during 1986 and by 30 November 1986 the arrears had increased to £3.1 million.

The provision made under Subhead L.8 of this Vote is mainly used to meet the cost of improving lands prior to their allotment to farmers by the Land Commission. It was noted from an examination of collection accounts that arrears of annuities of some £35,000 had been written off or had been cleared by making grants from the subhead in respect of improvement works carried out by the farmers themselves following allotment, although it appears that in 1980 the Land Commission, when allotting the land, did not

sanction grants for improvement works. Some of the arrears included in the £35,000 had already been reduced by the retrospective downward revision of the original annuity. The write-off or downward revision of annuities results in charges to Subhead L.2 and/or L.4 of the Vote. In reply to my inquiry as to why it was decided to clear arrears of annuities by means of payments from Subhead L.8 in 1986 when such improvement expenditure had not been sanctioned when the allotments were originally made in 1980, the Accounting Officer stated that the normal practice is to instal allottees as quickly as possible and with the minimum of expenditure of public funds on improving the lands. However, it can happen in a small number of cases that the cost of rehabilitating the land is subsequently found to be beyond the allottee's resources and, in such exceptional circumstances, it is not unusual for improvement works to be sanctioned and carried out after the allotment. In the particular cases mentioned the Land Commission established that certain improvement work which could have been provided for at the allotment stage had been carried out by the allottees themselves with considerable financial disadvantages and the Commissioners therefore decided to give the allottees credit for these works, the estimated cost being offset against arrears of annuity.

The Accounting Officer stated that the circumstances which led to a reduction in annuity repayments were that the allottees were unable to pay the high annuities on the lands. These high annuities arose from the fact that the land was acquired at a time when land prices were very high and when the rate of interest applying to the Land Bonds was also exceptionally high. Another factor affecting the allottees' ability to pay was a decline in farming profitability due to the general recession and restrictive EEC price policies. Following investigations, the Land Commissioners, exercising their powers under Section 12 of the Land Act, 1950, approved reductions in each case.

The Accounting Officer also stated that since 1984, arrears were reduced or cleared by an improvement grant or a reduction in the annuity in 44 cases to a total value of £206,967.

Subhead M.1. — Farm Improvement Programme, Aids for Young Farmers, Farm Modernisation Scheme and Western Measures
Subhead N. — Appropriations in Aid

44. The charge to Subhead M.1 includes £4.9 million in respect of grants paid under the Farm Modernisation Scheme (FMS). Up to 31 December 1986 grants totalling some £285.5 million had been paid under the scheme of which £163 million represented grants which qualify for partial EEC subvention. EEC aid of £34.3 million had been received in respect of such grants up to 31 December 1987.

EEC Directive 72/159 provides that in order to qualify for grant

aid under the FMS, development farmers must keep farm accounts for each year of their farm development plan so that the commercial viability of the enterprise can be evaluated. While grants under the scheme might be paid to a large degree in the early years of the plan, the accounts had to be kept for its duration. The Department, however, paid the full rate of grant provided for under the EEC Regulations and claimed the full amount of EEC aid allowable in respect of such grants without insisting on this condition being complied with by development farmers prior to 1979. Thereafter grants at a lower level and not qualifying for EEC aid were paid in cases where accounts were not kept. However, the EEC in 1982 decided that, as the conditions of the scheme had not been properly complied with, no EEC aid was allowable in respect of farmers who failed to keep accounts for any period of their development plan and it sought recovery of all aid paid to the Department from 1975 to 1982 in respect of such farmers. This totalled £1.09 million and in July 1986, following the failure of protracted efforts to have the decision to disallow this amount modified, the Department agreed to refund the amount by having it deducted from current recoupment claims.

The Accounting Officer informed me that while the Department encouraged development farmers to keep accounts, it did not insist on accounts being kept in the years prior to 1979 and the EEC were informed in December 1984 in considerable detail why compliance with the accounts keeping requirement had not been insisted on in those years — absence of an accounts keeping tradition, lack of services to help farmers keep accounts, genuine efforts made to keep some type of accounts, attention given by ACOT advisers to the development plans which more than compensated for the lack of accounts and developments over time leading to more accounts being kept. Development farmers had signed an undertaking to keep accounts but as they would have been aware in the early years through contacts with ACOT advisers that failure to keep accounts would not in practice result in the loss of grant aid, it would have been impracticable for the Department several years later to demand repayment of grants received by farmers who undertook development plans prior to 1979 or to seek to offset the amount against further grants due under the FMS. The Accounting Officer pointed out that it should also be borne in mind that the farmers represented by the £1.09 million recoupment were not readily identifiable. This figure was arrived at following a survey of farm accounts kept by development farmers in Co. Kildare and by extrapolating to a national basis the amount of recoupment received from the EEC in respect of those Co. Kildare farmers who had not kept acceptable accounts. To identify the defaulters nationally would require repetition of the Kildare survey in all other counties which would be a major task, the cost of which would be out of proportion to the amount of funds likely to be recovered.

I also noted that while the Department had submitted its FMS recoupment claims for 1983, 1984 and 1985 to the EEC by the statutory dates, these claims totalling £10.2 million had not been met by 31 December 1986. In response to my inquiry the Accounting Officer informed me that payment of these claims by the Commission was delayed because of the problem created by development farmers failing to keep accounts which involved protracted correspondence and discussions with the Commission, the survey in Co. Kildare, and on-the-spot check of the survey by the Commission. The matter was eventually largely resolved in July 1986, when the Department agreed to the deduction of the £1.09 million. However, recoupment in respect of later claims continued to be held up while the Commission examined whether the conditions for recoupment continued to be fulfilled following the suspension of part of the FMS and the termination of certain elements of the Scheme in the 1983 Budget, as well as changes made when a revised Scheme was introduced early in 1984. It was expected, however, that the matter would be dealt with at a meeting of the EEC Standing Committee on Agricultural Structures in September 1987 and that the outstanding amounts would then be received. I understand that at the date of this Report the amounts concerned had not been received.

FEOGA — Ewe Premium Scheme

Subhead M.3. — Aids to farmers in certain less favoured areas

45. A premium is payable directly by the EEC from FEOGA on a countrywide basis to farmers who maintain at least 10 eligible ewes on their holdings. In addition to the ewe premium a headage grant is payable from the Vote in respect of each eligible ewe up to a maximum of 200 kept by farmers in disadvantaged areas and designated mountain sheep areas; 50% of the cost of the headage grants is recoverable from the EEC. In 1986 some £44.5 million was paid in ewe premiums in respect of some 2.5 million ewes while some £10.9 million was paid in headage grants in respect of 1.2 million of these. Payments for each scheme are made following physical inspections by departmental officers.

A comparison made by the Department in 1986 between departmental statistics of payments made and livestock statistics compiled by the Central Statistics Office (CSO) indicated that the total number of ewes for which premiums were paid (some of which would also have attracted headage grants) in each of the years 1982-86 was greater than the number of ewes recorded by the CSO in its livestock enumeration reports for those years; in 1986 the difference was of the order of 400,000. As I was concerned at the possibility that there may have been significant overpayments of ewe premiums and headage grants I inquired whether the number of ewes on which premiums were paid can be reconciled with the number of ewes recorded by the Central Statistics Office.

The Accounting Officer explained that the number of ewes on which premiums are paid can be greater than that recorded by the CSO because of —

- (a) a difference in definition where the CSO excludes ewes which have lambed in the season in question but which the owner intends to cull later in that same season,
- (b) differences in count, where the CSO count relies more on figures supplied to enumerators by flock owners who may understate numbers through fear of taxation and/or loss of social welfare benefits,
- (c) possible sample area bias because the District Electoral Divisions (DED's) selected by the CSO as the basis for its 20% sample may no longer be fully representative, as increases in flocks in non-traditional areas have arisen from restrictions on milk production and the attraction of sheep as an alternative enterprise.

The Accounting Officer stated that both the CSO and the Department were concerned at the growing differences between their respective figures for the national total number of ewes and he assured me that investigations in the matter were continuing with a view to ensuring that any difference can be satisfactorily accounted for.

I also sought the observations of the CSO on the apparent discrepancy in the statistics and have been informed that its national estimates of ewe numbers are based on grossed up returns from a fixed sample of about 600 DEDs out of a total of nearly 3,000 DEDs in the State. Restriction of the sample to this approximate 20% coverage arises from resource constraints. The information in respect of the DEDs in the sample is collected by enumerators as part of the June annual statistical inquiry but the last full Census of Agriculture was in 1980. The CSO has confirmed that it is currently engaged with the Department in examining the two sets of data relating to ewe numbers with a view to determining what effect such factors as definitions used, timing and the 20% DED sample may have on the results.

Subhead M.4. — Market Intervention — Incidental Expenses

Subhead N. — Appropriations in Aid

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

	£m
Handling, freezing and storage etc.	46.1
Transport	0.7
Deboning allowances	8.1
Financial charges*	46.5
	£101.4 m

*Includes £19.6 million in respect of exchange losses on borrowings in foreign currencies to finance the capital cost of intervention purchases.

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

	£m
Handling, freezing and storage etc.	24.0
Transport	0.4
Deboning allowances	8.4
Financial charges	28.3
	£61.1 m

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 1986 the total expenditure met by the Department exceeded the amount received from the EEC by £105 million. The corresponding figure at 31 December 1985 was £64 million.

47. References were made in previous Reports and in the reports of the Committee of Public Accounts to the difficulties encountered by the Department as Intervention Agency in the 1974/80 period in maintaining up to date stock records of beef held in intervention and to the continuing payments on account being made in respect of storage charges because it was not possible to verify the charges due to the absence of such records. When accurate computerised stock records became available in 1980 the problem was resolved and it was expected that it would not recur.

It was noted during audit that due to the Intervention Agency's stock records again not being up to date the full amounts invoiced in respect of storage charges since late 1985 are being paid without verification of their accuracy. In 1986 some £27 million in beef storage etc. charges were paid on this basis but by March, 1987, the Department was still not in a position to verify these payments because sales to the extent of 32,000 tonnes for the period December 1985/November 1986 were known to be still unrecorded in the stock records at that stage. As up-to-date stock records are essential to the control and verification of storage charges, I asked why such records are not being maintained and what steps are being taken to rectify the situation.

In July 1987, the Accounting Officer informed me that in the latter part of 1985 and throughout 1986 the EEC operated an accelerated programme for the disposal of stocks of intervention beef. Because this programme involved some significant modifications in the conditions of sale previously applying and therefore required changes in the computer programme and because of time limits, increased volume and complexity of the sales, staff resources had to be concentrated on the offer and contract aspects. This delayed stock withdrawals being input to the computer

record and some loss of experienced personnel in the area responsible for this work added to the difficulties.

The Accounting Officer explained that sales are made on the basis of the computer record of specific unsold and uncommitted lots in store and that at the time of each sales offer and contract the computer record is updated to show the lots specifically reserved for that sale. This makes it possible to control sales even though the computer record of withdrawals for earlier sales may not be completely up-to-date. He agreed, however, that for final accounting purposes, computer recording of actual withdrawals is necessary to determine sales quantities and values as well as stocks on hands, both overall and by individual store. However, as withdrawals normally show only marginal variations from the amounts contracted for and as the delay in recording withdrawals was not the fault of the stores whose claims have generally shown a high level of accuracy, it was considered that storage accounts could be paid in full, but subject to verification on the basis of the computer record of stocks when this became available. There was also the consideration that the Department's ongoing dealings with the cold stores would enable any necessary adjustments to be made later.

The Accounting Officer stated that by July 1987 practically all the withdrawals from stores in 1986 had been input to the computer record and input for 1987 withdrawals was proceeding while the work of finally checking the stores' 1986 claims was in progress.

Vote 42. — Industry and Commerce

P.1. — National Enterprise Agency Limited — Administration and General Expenses (Grant-in-Aid)

P.2. — National Enterprise Agency Limited — Capital Expenditure (Grant-in-Aid)

Q. National Development Corporation — Administration and General Expenses (Grant-in-Aid)

48. Following the enactment of the National Development Corporation Act, 1986 the Minister for Industry and Commerce by statutory order fixed 11 June 1986 as vesting day for the National Development Corporation Limited which was established under the Act for the purpose of investing in and securing the establishment and development of industrial and commercial enterprises.

The administration and general expenses of the Corporation up to 31 December 1986 have been met from a grant-in-aid of £644,000 provided from the Vote for Industry and Commerce. Funding for capital investment has been by way of share capital provided from the Central Fund and amounted to £4.5 million at 31 December 1986.

In accordance with Section 32 of the Act the National Enterprise Agency Limited, established in June 1981 on a non statutory basis

for the purpose of promoting the development of new commercially viable business ventures, was dissolved at the vesting day of the National Development Corporation Limited and its assets and liabilities transferred to the new body.

From the date of establishment of the Agency up to its dissolution £1,131,500, to meet its administration and general expenses, and £3,844,150 net, to fund capital expenditure had been provided from the Industry and Commerce Vote.

Subhead R. – Clondalkin Paper Mills

49. Reference was made in paragraph 78 of my Report for 1983 to Government approval in February 1983 for the purchase by the Minister of the assets of Clondalkin Paper Mills Ltd. (CPM) for a sum of £1.75 million and to an agreement made in November 1983 by the IDA with a third party to establish a paper conversion undertaking at the mill with an option on a paper making project if the IDA considered this to be viable. The agreement committed the Minister to carry out a refurbishment of the mill and to transfer the assets to the third party for a nominal sum if the paper making option was exercised.

In June 1985 the Government agreed to allow the third party — then FMI International Ltd., but renamed Leinster Paper Mills Ltd. in June 1986 — to exercise its option to commence paper making following an assurance given by the IDA as to the viability of the proposals put forward by the company. Under a contract between the Minister and the company dated 12 July 1985 the company agreed to carry out the main refurbishment work on the Minister's behalf at a fixed cost of £2.97 million (excluding VAT). The Minister also agreed to have additional refurbishment work carried out at an estimated cost of £450,000.

On 19 July 1985 the assets of CPM were transferred to the company for an agreed nominal sum of £1,000.

Up to 31 December 1986 payments from the Vote in respect of the mill amounted to £6,273,651 analysed as follows:—

	Pre 1986	1986	Total
	£	£	£
Purchase of Mill	1,733,483*	—	1,733,483
Consultancy Costs	91,069	—	91,069
Management Fees and Expenses	153,941	74,100	228,041
Security, Care and Maintenance, Refurbishment, Insurance and Rates	892,760	92,970	985,730
Main Refurbishment Contract	1,728,408	1,506,920	3,235,328
£	4,599,661	1,673,990	6,273,651

*£1.75 million less certain adjustments arising on apportionment account at the date of purchase.

Further expenditure totalling £28,888 was incurred from the Vote to April 1987 in respect of additional refurbishment costs and other expenses.

Expenditure on this project was also incurred by the IDA (£0.3 million) and Foir Teo (£1.0 million). A receiver was appointed to the company in March 1987.

Subhead Z. — Provision to meet closure costs of Ceimici Teoranta

50. In July 1985 the Government decided to phase out the operations of Ceimici Teoranta which had been established under the Industrial Alcohol Act, 1938 to manufacture and sell industrial alcohol. The Government also decided that the arrangements for the phasing out of the company should be such as would ensure the payment of all creditors in full. Accordingly, in August 1985 at the request of the Board of the company, the Minister for Industry and Commerce with the consent of the Minister for Finance, undertook that sufficient funds would be provided from the Exchequer to the company to enable it to pay off all its legally enforceable obligations.

On 30 July 1986 at an extraordinary general meeting of the company it was decided that the company should be voluntarily wound up and a liquidator was appointed. In December 1986 an advance payment of £1.1 million towards liquidation costs was made to the liquidator from the Vote.

Vote 43. — Communications

Subhead S. — Dublin Transport Authority — Administration and General Expenses (Grant-in-Aid)

Subhead S.2. — Dublin Transport Authority — Capital Expenditure (Grant-in-Aid)

51. The Dublin Transport Authority was established on 12 November 1986 by Statutory Order made under Section 4 of the Dublin Transport Authority Act, 1986. The Authority's general functions are to ensure as far as possible the proper and efficient planning and operation of road and rail transport in the Dublin area and to advise the Minister for Tourism and Transport or the Minister for the Environment on any matter relating to these functions. The Act provides that grants may be paid to the Authority out of moneys provided by the Oireachtas. Grants totalling £230,383 were paid to the Authority in 1986, £48,010 from Subhead S and £182,373 from Subhead S.2.

Vote 48. — Social Welfare

Subhead I. — Unemployment Assistance

52. A computerised system for the payment of unemployment assistance in the Dublin area was gradually introduced between 1984 and 1987. It provides for the weekly listing of claims at the Department's headquarters from data input from terminals located at the 13 exchanges which process the claims. The listings are distributed to the exchanges where payments are made in cash. Some 40,000 claims are currently being paid each week.

An examination carried out by my staff of the internal control procedures in operation at one of these exchanges indicated that these procedures were not such as would prevent fictitious claims being introduced into the system or would ensure that, if introduced, such claims would be detected. It appeared for instance that officers inputting new cases could suppress evidence of the addition of a fictitious new case.

Furthermore, although comprehensive instructions on the checks and controls to be applied in the operation of this system had been drawn up they had not been issued to exchanges.

I brought these internal control deficiencies to the attention of the Accounting Officer and I asked what steps were being taken to eliminate them.

In his reply the Accounting Officer stated that because of the nature of the computerisation project it was considered that the appropriate method of implementing the system's procedures and controls was by means of training courses for all staff involved in the conversion to and operation of the new system accompanied by the provision of instructions contained in a comprehensive training manual. He stated that as part of the computerisation programme it was planned to have a major post-implementation review of the system and it was intended that this review would include an examination of the effectiveness of the control procedures particularly in the light of operational experience in all 13 exchanges. It was also expected that the review of the Department's payments system currently being carried out by consultants would provide significant input into this examination.

In relation to the specific control deficiencies brought to his attention the Accounting Officer informed me that as part of the on-going development and review of the system a revised and expanded training manual which incorporated additional checking and control procedures had been issued to employment exchanges. In addition, the adequacy of the existing procedures and instructions would be examined in the context of the post-implementation review of the computerised system and revised instructions incorporating the recommendations resulting from this review would be issued to exchange managers, before the end of 1987,

covering all aspects of security and controls in the computerised payments system.

Social Insurance

53. The Department of Social Welfare is responsible for the recovery of arrears of contributions from employers who failed to comply with the provisions of the Social Welfare Acts prior to the introduction of the PRSI system in 1979. In 1986 17 cases were referred to the Chief State Solicitor for the institution of civil proceedings to recover such arrears and a number of cases are still awaiting referral.

I have been informed that civil proceedings were completed during the year in 49 cases and that decrees in favour of the Minister for Social Welfare were obtained in all cases, the total amount of decrees being £41,852. A further 15 cases were disposed of when arrears totalling £13,397 were paid on the issue of civil bills.

I have also been informed that during 1986 5 employers and 2 employees were prosecuted for failure to comply with the provisions of the Social Welfare Acts and convictions were secured in all 7 cases.

Overpayments of Social Insurance and Social Assistance

54. 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 1986	9,215,543
Overpayments recorded for recovery in 1986 ...	2,648,173
	<hr/> 11,863,716
<i>Less</i>	£
Sums recovered in cash	196,614
Sums withheld from current entitlements	492,173
	<hr/> 688,787
Overpayments not disposed of at 31 December 1986	11,174,929

66 individuals were prosecuted for irregularly obtaining or attempting to obtain benefits and convictions were obtained in 57 cases. Of the £2,648,173 recorded for recovery in 1986 the Department attributed £1,241,603 to fraud or suspected fraud by claimants.

Social Assistance

	£
Overpayments not disposed of at 1 January 1986	5,484,472
Overpayments recorded for recovery in 1986 ...	3,177,872
	<hr/> 8,662,344
<i>Less</i>	£
Sums recovered in cash	400,666
Sums withheld from current entitlements	524,798
Amounts written off as irrecoverable ...	243,735
Amounts charged to losses (Subhead U)	68,720
	<hr/> 1,237,919
Overpayments not disposed of at 31 December 1986	7,424,425

71 individuals were prosecuted for irregularly obtaining or attempting to obtain assistance and convictions were secured in 66 cases. Of the £3,177,872 recorded for recovery in 1986 the Department attributed £2,783,287 to fraud or suspected fraud by claimants.

Vote 49. — Health

Subhead A.2. — Consultancy Services

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

55. The report of the Review Body on the organisation of computerisation in the Government Services issued in June 1982 stated that, in the implementation of the policy of computerising these services, the Department of Health should be responsible for overall policy, co-ordination, control and development of computerised management information systems in the Health Sector and for ensuring the development of standardised systems and procedures and the installation of uniform EDP equipment throughout that sector. The Review Body envisaged that the setting up of uniform integrated management information systems would lead to greater efficiency and significant savings in the cost of the Health Services. The cost of implementing the recommendations of the Review Body regarding the Health Sector is being borne almost entirely on the Vote for the Department of Health.

Apart from the Review Body, four ancillary groupings of departmental, health authority, voluntary hospitals or consultancy firm representatives, as appropriate, were set up over the period 1981 to 1983 to examine certain issues, provide information, formulate conclusions and advise on certain aspects of the computerisation programme in order to assist the Review Body in making its recommendations or to oversee their implementation. These had identified patient administration, pharmacy operation, community care information and financial systems as the areas to

which priority should be given in the setting up of management information systems. They had also recommended the purchase of specific hardware and software which would be capable of meeting the needs of the systems proposed for these areas and had advised the Minister generally on matters relating to the development of the proposed systems. Prior to this a community care information system had been under development in the North Western Health Board over a period of approximately four years with a view to its extension to other areas at a later date. By May 1985 management consultants engaged by the Department had produced an estimate of the overall costs of providing and operating the main management information systems recommended by the Review Body which indicated that a capital investment of up to £43.5 million and annual operating expenses of £11.5 million would be involved.

I have asked what was the original projected cost of the entire computerisation programme including all capital, software, consultancy and other costs, what was the total expenditure to 31 December 1986 under each of these headings and how far the project for computerisation in the Health Services area had progressed at that date, especially in the areas which had been identified as those to which priority should be given.

56. As stated in the previous paragraph a specific software package for standard financial systems throughout the Health Service Agencies had been recommended by one of the representative groupings set up to advise on the computerisation programme. With the approval of the Department of Health three Health Boards entered into agreements with the company which held the licence for this software package which provided that it would be made available to these Boards at a total cost of £200,000, approximately, to be met by the Department and that, under a buy-out option exercisable within one year at an additional cost of some £300,000, the system would be made available to all Health Service Agencies including voluntary hospitals.

It was noted, in the course of audit, however, that in February 1985 another of the representative groupings set up to advise on the computerisation programme, and which included three user representatives, recommended that any further commitments to this company should be deferred and, in June 1985, after further consideration of various issues, including cost, public accountability and delays by the supplier, it recommended that new tenders should be sought for the provision of standard financial systems software.

As it was also noted that despite this recommendation, the Department of Health was still negotiating a buy-out option with the company in April 1987 I sought information as to the total amount paid to the company up to 31 December 1986 in respect of this system and as to the extent to which it had been successfully put

into operation in the areas originally agreed with the company or in any other areas. I also inquired why, in the light of the recommendation made by the advisory group in June 1985, negotiations on the buy-out option were still continuing.

57. Another of the representative groupings set up to advise on the computerisation programme had identified the areas of patient administration and pharmacy operation as two of those to which priority should be given in the setting up of standard management information systems.

In correspondence with the Department of Finance in 1984 regarding the proposals for computerisation throughout the Health Services the Department of Health stated the objective of the programme as being the establishment of a full network of health management information data by linking, through compatible hardware and software systems, the various programmes in Health Boards, the major hospitals and the Department of Health. It was also stated that any deviations from the selected standards could have very serious implications for the overall programme, not only from a cost point of view, but also from the point of view of integration with other systems. In order to ensure that the requirements of the programme would be observed by the institutions concerned, a departmental circular had been issued to all hospitals in March 1983 advising them of the need to consider the implications for the overall computerisation programme of any decisions to purchase either hardware or software for their own use. In the course of my audit it was noted that in November 1985 a Dublin voluntary hospital was informed by the Department that in the development of its computerised systems for patient administration and pharmacy operation it was not complying with departmental policy as outlined in this circular. The hospital was informed that because of this, initial and recurring costs of the non-standard system for which it had contracted would have to be met from its own resources and that no financial assistance towards the cost of this system would be available in the future.

In the light of the possible cost implications of such action for the overall computerisation programme I asked whether any other hospital or Health Board had installed non-standard systems and if so the circumstances in which this had occurred contrary to the terms of the department's instructions. I also asked whether any funds were provided from the Health Vote towards the cost of such non-standard systems.

58. Reference was also made in paragraph 55 to the selection of the computer hardware to operate the standard management information and financial systems being developed for use throughout the Health Services.

It was noted that, while eleven mini-computers and accessories

had been purchased at a cost of £2,118,000 which was paid to the supplier in December 1982 and January 1983, some items of this equipment to the value of £511,000 still remained in the supplier's stores in April 1986 and the Department then agreed to sell back to the supplier for £75,000 three of the mini-computers which had cost £138,000, approximately. By March 1987 the value of items still remaining in the supplier's stores had been reduced to £119,880.

I asked why there had been such a long delay in taking delivery of some of the equipment purchased and why agreement was reached with the suppliers to buy back the three mini-computers which had never been delivered at an apparent loss of £63,000, approximately. I also inquired as to the extent to which the equipment purchased to date is being utilised and whether the sanction of the Department of Finance had been sought for the loss incurred in selling back some of the equipment to the supplier.

Suspense Account — An Bord Altranais

59. An Bord Altranais is a statutory body established under Section 6 of the Nurses Act, 1985 and its functions are, inter alia, to provide for the registration, control and education of nurses and to provide for other matters relating to the practice of nursing and the persons engaged in such practice.

It was noted that advances totalling £300,000 were issued to the Board in May, July and August 1986 by the Department of Health to enable it to meet its financial commitments pending the receipt of fee income as provided for under the Act. It was also noted that the Department of Finance in December 1986 stated that it was not open to it to sanction payments to the Board out of Subhead G.4 of the Vote for Health as requested by the Department of Health. The Department then decided to charge the advances of £300,000 to a suspense account. None of the amount advanced has been repaid to date. In the light of the Department of Finance's refusal to sanction these payments from Subhead G.4 of the Vote, I asked the Accounting Officer why and under what authority the advances were made to the Board and what steps are being taken to recover the amount advanced.

Vote 50. — Energy

Subhead L. — State Support for Mining Operations

60. Reference was made in my 1982 Report to loans totalling £9,908,849 made to Avoca Mines Limited in the period 1979 to 1982 and to the issue of £2,825,000 to the receiver of the company in 1982 to enable him to meet the net estimated expenses of the receivership.

As stated in a note to the 1986 Appropriation Account the loans totalling £9,908,849 together with accrued interest of £10,737,677

have been written off as irrecoverable with effect from 5 December 1986 as it was apparent that the remaining assets of the company would be insufficient to repay any part of the amounts due.

In December 1986 also a further sum of £29,000 was issued to the receiver bringing the total amount issued to £2,854,000. I understand that the receivership is still in progress.

Exchequer Extra Receipts

Payments from Chevron Corporation as part of agreement on transfer of Whiddy Oil Terminal to the State

Subhead R. — Payments to Irish National Petroleum Corporation Limited for Maintenance of Whiddy Island Oil Terminal

61. The Gulf Oil Terminal at Whiddy Island, Bantry, Co. Cork was erected by Gulf Oil Terminals (Ireland) Limited in accordance with the terms of a foreshore lease granted by the Minister for Transport and Power in October 1968. The jetty at the terminal was badly damaged in the Betelgeuse tanker disaster in January 1979. Following negotiations regarding the discharge of certain obligations which Gulf had under the foreshore lease, agreement was reached in February 1985 between the Minister for Energy, the Minister for Communications and Gulf under which Gulf agreed to reconstruct the jetty to a design specification acceptable to the Minister for Communications at an estimated cost of \$60 million and to pay \$2 million to the Minister for Energy. The performance of Gulf's commitments under the agreement was guaranteed by the Chevron Corporation of which Gulf was a wholly owned subsidiary.

The payment of \$2 million (£1,955,990) was received by the Minister in June 1985 and transferred to the Exchequer as Exchequer Extra Receipts.

During 1985 Gulf concluded that there was little prospect of a commercial future for the terminal and made alternative proposals to the Minister for the discharge of its obligations to the State under the agreement. Following further negotiations a new agreement was entered into in May 1986 between, on the one hand, the Minister for Energy, the Minister for Communications and the Minister for Finance and on the other hand Gulf and Chevron.

The main provisions of the new agreement were that —

- (1) Gulf would transfer to the State all the assets of the company at Whiddy free of charge but would remain responsible for all redundancy payments,
- (2) Gulf would be released from the obligation to re-build the jetty,
- (3) Gulf would pay \$44 million to the State.

In June 1986 the \$44 million (£31,907,179) was received from Chevron.

The Irish National Petroleum Corporation Limited assumed ownership of the terminal on behalf of the State on 18 June 1986 and payments totalling £450,000 for the maintenance of the terminal have been made to the Corporation from Subhead R of the Vote in 1986.

Bord Gáis Éireann

62. Following the discovery of natural gas at the Kinsale Head reservoir, Bord Gáis Éireann (BGE) was established under the Gas Act, 1976 to develop and maintain a system for the supply of natural gas. Under Section 11 (2) of the Act the Minister for Energy may, from time to time, with the consent of the Minister for Finance, direct how the profits of the Board shall be applied (including application for the benefit of the Exchequer). Up to 31 December 1986 profits of the Board amounted to £320,410,000 of which £293,555,000 has been applied as follows in accordance with directives made by the Minister under Section 11 (2):—

Year	Exchequer	Loans to Dublin Gas Company	Total
	(£000)	(£000)	(£000)
1982	33,000	—	33,000
1983	63,000	—	63,000
1984	54,000	17,000	71,000
1985	80,000	3,750	83,750
1986	15,500	27,305	42,805
Total £	245,500	48,055	293,555

I understand that the assets of the Dublin Gas Company will shortly be acquired by BGE.

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

6th October, 1987.

PUBLIC SERVICES APPROPRIATION ACCOUNTS, 1986

Summary

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)
		£	£	£	£
1	PRESIDENT'S ESTABLISHMENT	236,000	—	236,000	193,716
2	HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY	12,821,000	17,000	12,804,000	12,753,653
3	DEPARTMENT OF THE TAOISEACH	5,682,000	50,000	5,632,000	5,612,660
4	CENTRAL STATISTICS OFFICE	13,419,000	276,000	13,143,000	12,210,364
5	AN CHOMHAIRLE EALAÍON	5,830,000	—	5,830,000	5,830,000
6	NATIONAL GALLERY	670,000	1,000	669,000	664,914
7	OFFICE OF THE MINISTER FOR FINANCE	18,018,000	138,000	17,880,000	17,921,752
8	COMPTROLLER AND AUDITOR GENERAL	1,350,000	105,000	1,245,000	1,315,616
9	OFFICE OF THE REVENUE COMMISSIONERS	98,926,000	12,500,000	86,426,000	96,843,843
10	PUBLIC WORKS AND BUILDINGS	117,890,000	11,423,000	106,467,000	117,886,346
11	STATE LABORATORY	1,455,000	30,000	1,425,000	1,440,037
12	SECRET SERVICE	250,000	—	250,000	52,779
13	OFFICE OF THE ATTORNEY GENERAL	4,529,000	63,000	4,466,000	4,528,551
14	OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS	1,266,000	11,000	1,255,000	1,096,954
15	MISCELLANEOUS EXPENSES	411,000	—	411,000	409,891
16	STATIONERY OFFICE	10,218,000	1,550,000	8,668,000	10,184,698
17	VALUATION AND ORDNANCE SURVEY	8,827,000	1,360,000	7,467,000	8,763,675
18	RATES ON GOVERNMENT PROPERTY	13,828,000	428,000	13,400,000	13,621,212
19	FARM CLASSIFICATION OFFICE	6,013,000	1,000	6,012,000	4,314,895
20	OFFICE OF THE MINISTER FOR THE PUBLIC SERVICE	10,920,000	877,000	10,043,000	10,261,253
21	CIVIL SERVICE COMMISSION	2,271,000	643,000	1,628,000	2,252,302
22	OFFICE OF THE OMBUDSMAN	749,000	—	749,000	723,917
23	SUPERANNUATION AND RETIRED ALLOWANCES	54,791,000	8,034,000	46,757,000	53,939,723
24	OFFICE OF THE MINISTER FOR JUSTICE	29,480,000	359,000	29,121,000	29,303,420
25	GARDA SÍOCHÁNA	270,748,000	7,195,000	263,553,000	269,705,306
26	PRISONS	71,120,000	882,000	70,238,000	70,843,143
27	COURTS	9,928,000	752,000	9,176,000	9,876,416
28	LAND REGISTRY AND REGISTRY OF DEEDS	6,059,000	—	6,059,000	5,979,324
29	CHARITABLE DONATIONS AND BEQUESTS	127,000	1,000	126,000	125,991
30	ENVIRONMENT	806,672,000	30,486,000	776,186,000	806,028,509
31	OFFICE OF THE MINISTER FOR EDUCATION	85,113,000	443,000	84,670,000	83,868,301
32	PRIMARY EDUCATION	399,042,000	17,580,000	381,462,000	396,444,233
33	POST-PRIMARY EDUCATION	488,007,000	44,236,000	443,771,000	487,451,304
34	SPECIAL SCHOOLS	4,213,000	54,000	4,159,000	3,351,561
35	HIGHER EDUCATION	108,290,000	1,000	108,289,000	106,618,851
36	FISHERIES	18,712,000	1,206,000	17,506,000	17,870,657
37	FORESTRY	55,736,000	18,780,000	36,956,000	55,116,934
38	TOURISM	25,685,000	1,000	25,684,000	25,425,678
39	ROINN NA GAELTACHTA	16,287,000	6,000	16,281,000	16,007,404
40	AGRICULTURE	388,974,000	127,869,000	261,105,000	385,015,078
41	LABOUR	181,722,000	10,224,000	171,498,000	175,703,900
42	INDUSTRY AND COMMERCE	251,931,000	6,083,000	245,848,000	248,000,486
43	COMMUNICATIONS	188,105,000	71,005,000	117,100,000	186,145,306
44	DEFENCE	269,465,000	9,450,000	260,015,000	268,717,391
45	ARMY PENSIONS	38,630,000	1,300,000	37,330,000	38,150,777
46	FOREIGN AFFAIRS	24,455,000	450,000	24,005,000	23,338,624
47	INTERNATIONAL CO-OPERATION	27,552,000	—	27,552,000	26,354,004
48	SOCIAL WELFARE	1,593,120,000	40,424,000	1,552,696,000	1,584,454,546
49	HEALTH	1,261,602,000	108,125,000	1,153,477,000	1,261,193,455
50	ENERGY	12,363,000	2,670,000	9,693,000	11,429,258
51	INCREASES IN REMUNERATION AND PENSIONS	80,000,000	—	80,000,000	76,936,000
	TOTAL £	7,103,508,000	537,089,000	6,566,419,000	7,052,278,608

*15,147,359 deficit to be voted.

†Land Registry and Registry of Deeds Fees (stamps and cash).

‡Land Registry and Registry of Deeds (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	
£	£	£	£	£	£	£	
—	193,716	42,284	—	42,284	—	—	1
18,143	12,735,510	67,347	1,143	68,490	—	—	2
52,370	5,560,290	69,340	2,370	71,710	15,000	15,295	3
313,284	11,897,080	1,208,636	37,284	1,245,920	—	—	4
—	5,830,000	—	—	—	—	—	5
50	664,864	5,086	(950)	4,136	—	—	6
152,095	17,769,657	96,248	14,095	110,343	—	—	7
121,414	1,194,202	34,384	16,414	50,798	—	—	8
12,863,498	83,980,345	2,082,157	363,498	2,445,655	—	—	9
13,500,136	104,386,210	3,654	2,077,136	2,080,790	—	—	10
34,576	1,405,461	14,963	4,576	19,539	—	—	11
—	52,779	197,221	—	197,221	—	—	12
103,239	4,425,312	449	40,239	40,688	—	—	13
30,969	1,065,985	169,046	19,969	189,015	—	—	14
—	409,891	1,109	—	1,109	—	—	15
1,673,162	8,511,536	33,302	123,162	156,464	—	—	16
1,387,793	7,375,882	63,325	27,793	91,118	—	—	17
440,019	13,181,193	206,788	12,019	218,807	—	—	18
17,430	4,297,465	1,698,105	16,430	1,714,535	—	—	19
874,148	9,387,105	658,747	(2,852)	655,895	—	—	20
650,375	1,601,927	18,698	7,375	26,073	—	—	21
—	723,917	25,083	—	25,083	—	—	22
8,352,570	45,587,153	851,277	318,570	1,169,847	—	—	23
374,268	28,929,152	176,580	15,268	191,848	35,000	56,219	24
7,722,598	261,982,708	1,042,694	527,598	1,570,292	—	—	25
790,488	70,052,655	276,857	(91,512)	185,345	—	—	26
819,104	9,057,312	51,584	67,104	118,688	25,000	96,000	27
—	5,979,324	79,676	—	79,676	†8,350,000	†7,088,752	28
117	125,874	1,009	(883)	126	—	—	29
14,695,150	791,333,359	643,491	(15,790,850)	*—	—	—	30
602,134	83,266,167	1,244,699	159,134	1,403,833	—	—	31
17,631,641	378,812,592	2,597,767	51,641	2,649,408	—	—	32
47,045,673	440,405,631	555,696	2,809,673	3,365,369	—	—	33
51,368	3,300,193	861,439	(2,632)	858,807	—	—	34
—	106,618,851	1,671,149	(1,000)	1,670,149	—	—	35
870,620	17,000,037	841,343	(335,380)	505,963	—	—	36
19,237,222	35,879,712	619,066	457,222	1,076,288	—	—	37
2,417	25,423,261	259,322	1,417	260,739	—	—	38
21,610	15,985,794	279,596	15,610	295,206	—	—	39
128,495,553	256,519,525	3,958,922	626,553	4,585,475	—	7,765,173	40
9,609,670	166,094,230	6,018,100	(614,330)	5,403,770	—	—	41
6,107,074	241,893,412	3,930,514	24,074	3,954,588	—	1,642,601	42
69,932,784	116,212,522	1,959,694	(1,072,216)	887,478	—	5,804	43
9,441,855	259,275,536	747,609	(8,145)	739,464	—	112,044	44
1,425,087	36,725,690	479,223	125,087	604,310	—	—	45
313,355	23,025,269	1,116,376	(136,645)	979,731	—	4,704,001	46
—	26,354,004	1,197,996	—	1,197,996	—	12,369	47
40,500,833	1,543,953,713	8,665,454	76,833	8,742,287	—	—	48
107,789,999	1,153,403,456	408,545	(335,001)	73,544	—	—	49
2,770,784	8,658,474	933,742	100,784	1,034,526	—	33,689,277	50
—	76,936,000	3,064,000	—	3,064,000	—	—	51
526,836,675	6,525,441,933	51,229,392	(10,252,325)		8,425,000	55,187,535	
TOTAL AMOUNT TO BE SURRENDERED £				56,124,426			

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

Number and Title of Vote	Report	
	Page	Para.
7. Office of the Minister for Finance	ix	11
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24. Office of the Minister for Justice	xxviii	27
25. Garda Síochána	xxix	28—29
27. Courts	xxxi	30
30. Environment	xxxii	31—33
33. Post-Primary Education	xxv	34—37
37. Forestry	xl	38—40
40. Agriculture	xli	41—47
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APPROPRIATION ACCOUNTS—
PUBLIC SERVICES
1986

PRESIDENT'S ESTABLISHMENT

Vote 1

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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 ...	£ 139,000	£ 142,941	£ —	£ 3,941
B.—Travelling and Incidental Expenses	68,000	26,738	41,262	—
C.—Postal and Telecommunications Services	29,000	24,037	4,963	—
TOTAL	£ 236,000	193,716	46,225	3,941

Surplus to be surrendered £42,284

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Saving arose because a State Visit scheduled for 1986 did not take place.
 C.—The actual cost of postal services proved to be less than the estimate provided by An Post.

EXTRA REMUNERATION

Six Officers received extra remuneration.

MAURICE F. DOYLE,
Accounting Officer,

DEPARTMENT OF FINANCE,
 24th April, 1987.

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

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

Vote 2 HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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	2,987,000	2,987,273	—	273
B.1.—Payment in respect of secretarial assistance for Comhaltai who are not office-holders 	1,477,000	1,474,387	2,613	—
B.2.—Travelling Expenses of Comhaltai Original £930,000 Supplementary 105,000	1,035,000	1,022,300	12,700	—
SEANAD ÉIREANN				
C.—Salaries of holders of certain Appointed Offices and Allowances of Seanadóiri	607,000	605,752	1,248	—
D.1.—Payment in respect of secretarial assistance for Seanadóiri who are not office-holders 	133,000	130,940	2,060	—
D.2.—Travelling Expenses of Seanadóiri Original £374,000 Supplementary 34,000	408,000	405,245	2,755	—
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas 	2,365,000	2,363,057	1,943	—
F.1.—Postal and Telecommunications Services Original £1,437,000 Supplementary 130,000	1,567,000	1,576,055	—	9,055
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas Original £130,000 Supplementary 30,000	160,000	154,895	5,105	—
F.3.—Office Machinery and other Office Supplies Original £152,000 Supplementary 152,000	304,000	305,181	—	1,181

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.4.—Expenses of Delegates to the Council of Europe				
<i>Original</i> £90,000				
<i>Less Supplementary</i> 6,000				
	84,000	77,594	6,406	—
G.—Cumann Parlaiminteach na hÉireann— Inter-Parliamentary Activities (Grant-in-Aid)	100,000	100,000	—	—
H.—Expenses of the Restaurant (Grant-in-Aid)				
<i>Original</i> £245,000				
<i>Supplementary</i> 60,000				
	305,000	305,000	—	—
I.—Allowances to or in respect of certain Former Members of the Houses of the Oireachtas	10,000	8,868	1,132	—
J.—Ciste Pinsean Thithe an Oireachtais (Comhaltaí) (Grant-in-Aid) ...	847,000	800,000	47,000	—
K.—Pension Scheme for Secretarial Assistants				
<i>Original</i> £7,000				
<i>Less Supplementary</i> 6,000				
	1,000	—	1,000	—
L.—Services for Oireachtas Committees				
<i>Original</i> £200,000				
<i>Less Supplementary</i> 36,000				
	164,000	170,058	—	6,058
EUROPEAN ASSEMBLY				
M.—Allowances to the Irish Representatives in the Assembly of the European Communities	267,000	267,048	—	48
GROSS TOTAL				
<i>Original</i> £12,358,000				
<i>Supplementary</i> 463,000				
	£ 12,821,000	12,753,653	83,962	16,615
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £67,347	
Deduct—				
N.—Appropriations in Aid				
<i>Original</i> £16,000				
<i>Supplementary</i> 1,000				
	17,000	18,143	Surplus of Appropriations in Aid realised £1,143	
NET TOTAL				
<i>Original</i> £12,342,000				
<i>Supplementary</i> 462,000				
	£ 12,804,000	12,735,510	Total Surplus to be surrendered £68,490	

Vote 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead a sum of £81,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.1.—In addition to the amount expended under this subhead a sum of £70,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- C.—In addition to the amount expended under this subhead a sum of £17,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- E.—In addition to the amount expended under this subhead a sum of £138,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- F.4.—Saving was due to reduced attendance at Council of Europe Sub-Committee meetings.
- I.—It is difficult to estimate accurately expenditure under this subhead.
- J.—Saving was due to a delay in implementing the revisions of the Houses of the Oireachtas (Members) Pension Scheme.
- K.—This provision was not required.
- M.—In addition to the sum expended under this subhead a sum of £7,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
1. Members contributions under the European ... Assembly ...	(Irish Representatives) Pension Scheme, 1979	...	...	15,000	15,068
2. Miscellaneous					
	<i>Original</i>		£1,000		
	<i>Supplementary</i>		1,000		
				2,000	3,075
	TOTAL				
	<i>Original</i>		£16,000		
	<i>Supplementary</i>		1,000		
				£17,000	£18,143

2. Miscellaneous receipts are difficult to estimate accurately.

EXTRA REMUNERATION

One officer received an allowance of £760 for duties as a delegate at meetings abroad. Thirty-three officers received *ex-gratia* payments ranging from £624 to £2,108 for extra attendance. Sixty-two officers received overtime payments ranging from £401 to £6,056. Overtime was paid to one hundred and twenty-three officers in all at a total cost of £93,638.

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

NOTES

An *ex-gratia* payment of £9 was made to one officer in respect of loss of personal property (E.109/41/41).

The account does not include a sum of £161,461 in respect of officers on loan to this office without repayment.

E. RAYEL.
Accounting Officer.

HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY,
29th April, 1987.

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, 1986, 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	3,563,000	3,545,438	17,562	—
A.2.—Consultancy Services	30,000	17,313	12,687	—
B.1.—Travelling and Incidental Expenses	387,000	438,791	—	51,791
B.2.—Office Machinery and other Office Supplies	105,000	104,268	732	—
C.—Postal and Telecommunications Services	172,000	169,411	2,589	—
D.—Information and Public Relations Services	16,000	20,879	—	4,879
E.—National Economic and Social Council (Grant-in-Aid)	208,000	197,000	11,000	—
F.—National Concert Hall (Grant-in-Aid)	176,000	175,511	489	—
G.—Sectoral Development Committee	1,000	—	1,000	—
H.—Women's Affairs	185,000	188,436	—	3,436
I.—Women in Business Enterprise ...	150,000	143,724	6,276	—
J.—Grant-in-Aid Fund for Cultural Organisations	426,000	368,000	58,000	—
NATIONAL MUSEUM				
K.—Purchase of Specimens, Development Schemes, Excavations, Fittings and Materials, etc.	261,000	241,889	19,111	—
L.—Special USA Exhibition Fund (Grant-in-Aid)	2,000	2,000	—	—
GROSS TOTAL	£ 5,682,000	5,612,660	129,446	60,106
			Surplus of Gross Estimate over Expenditure £69,340	
			Surplus of Appropriations in Aid realised £2,370	
Deduct—	Estimated	Realised		
M.—Appropriations in Aid	50,000	52,370		
NET TOTAL	£ 5,632,000	5,560,290	Total Surplus to be surrendered £71,710	

Vote 3

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
Public Records Office Fees	£15,000	£15,295

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—In addition to the amount expended under this subhead, a sum of £24,750 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

A.2.—Consultancy Services were less than expected.

B.1.—The excess was mainly due to a compensation payment to the Chinese Authorities for the damage to the Emperor's Warriors Exhibition. Also foreign travel was greater than anticipated.

D.—The excess was due to unforeseen expenditure in public relations services arising from the visit of a foreign Head of State, the sinking of the Kowloon Bridge and the 1986 Census.

E.—Savings represent a reduction in the original subhead allocation as part of a general reduction in the Vote.

G.—The saving was due to expenditure being met from the Employment Guarantee Fund.

J.—The saving was due to expenditure provided for in this subhead being met from Subhead B.1.

K.—In addition to the amount expended under this subhead a sum of £1,250 was received from the Vote for Increases in Remuneration and Pensions (No. 51). Savings represent a reduction in the original allocation to the National Museum as part of a general reduction in the Vote.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recoupment of certain travelling expenses and subsistence allowances	8,000	4,946
2. Recoupment of salaries, etc. of officers on secondment	40,000	35,586
3. Receipts appropriate to the Special USA Exhibition Fund (see Subhead L)	1,000	903
4. Miscellaneous	1,000	10,935
	<u>£50,000</u>	<u>£52,370</u>

1, 2, 3 and 4. It is difficult to estimate accurately receipts and refunds due.

EXTRA REMUNERATION

One officer received a sum of £487 in respect of duties as a delegate at meetings abroad.

Five officers received allowances ranging from £437 to £1,173 for the performance of higher and special duties.

Forty-three officers received sums ranging from £431 to £5,895 in respect of overtime. Overtime was paid to ninety-nine officers in all at a total cost of £91,063.

Twenty-eight officers received sums ranging from £1,107 to £5,613 in respect of extra attendance.

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

NOTES

The account includes a sum of £35,000 in respect of compensation to the Chinese Authorities for the damage to the Emperor's Warriors Exhibition (S.109/2/74), a sum of £2,154 for the purchase of gifts for presentation by the Taoiseach and a Minister of State and also a sum of £22,298 in respect of officers on secondment to outside bodies without repayment. *Ex-gratia* payments of £60 in respect of medical expenses (E.109/83/67) and £12 in respect of damage to personal property (E.109/41/41) 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. 51) as follows:—

	£
National Economic and Social Council	4,000
National Concert Hall	6,000
Chester Beatty Library	3,000

PÁDRAIG Ó HUIGÍN, *Accounting Officer.*

DEPARTMENT OF THE TAOISEACH,
30th April, 1987.

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-Reachtair Cuntas agus Ciste.

GRANTS-IN-AID

ACCOUNTS OF GRANT-IN-AID FUNDS, 1986

	Balances on 1st January, 1986	Grants-in- Aid, 1986	Total	Expenditure 1986	Balances on 31st Dec- ember, 1986
	£	£	£	£	£
National Museum—Special USA Exhibition Fund	26,555	2,000	28,555	—	28,555
*Fund for Cultural, Organ- isations	828	368,000	368,828	364,708	4,120
Total	£ 27,383	370,000	397,383	364,708	32,675

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

PÁDRAIG Ó HUIGÍN, *Accounting Officer.*

DEPARTMENT OF THE TAOISEACH,
30th April, 1987.

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

	£
Chester Beatty Library	203,000
Royal Hospital, Kilmainham	88,226
Exhibition/Educational Services	39,182
Irish Architectural Archive	15,000
Marsh's Library	6,000
Dublin Theatre Festival	5,000
Sligo Arts Festival	1,000
Galway Arts Festival	1,000
Irish Museums Trust	1,000
National Concert Hall	1,000
Alternative Entertainment—Community Arts Group, Tallaght	1,000

Vote 3

Vote 3												£
Wexford Theatre Co-op.	...	...	...	...	...	...	...	...	...	...	...	1,000
Restoration of Paintings	...	...	...	...	...	...	...	...	...	...	...	1,000
Raas Leela	...	...	...	...	...	...	...	...	...	...	...	500
Women's Network in Entertainment	...	...	...	...	...	...	...	...	...	...	...	500
National College of Art and Design	...	...	...	...	...	...	...	...	...	...	...	250
Coiste Fheilscribhinn	...	...	...	...	...	...	...	...	...	...	...	50
												<u>£364,708</u>

ACCOUNTS OF NON-VOTED FUNDS ADMINISTERED BY THE DEPARTMENT OF THE
TAOISEACH FOR THE YEAR ENDED 31 DECEMBER, 1986

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1986

	Securities		Securities
	£		£
Balance on 1st January, 1986	11,991	Balance on 31st December, 1986	11,991
	<u>£11,991</u>		<u>£11,991</u>

LIST OF SECURITIES HELD ON 31ST DECEMBER, 1986

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

RECEIPTS AND PAYMENTS FOR YEAR ENDED 31ST DECEMBER, 1986

Fund	Balance on 1st January 1986	Receipts	Total	Payments	Balance on 31st December 1986
	£	£	£	£	£
Murphy Bequest	18,477	12,936	31,413	20,125	11,288
National Museum Treasury	Nil	63,500 (<i>a</i>)	63,500	29,642	33,858
E.S.B. Exhibition	Nil	7,116 (<i>b</i>)	7,116	5,071	2,045
Total	18,477	83,552	102,029	54,838	47,191

(a) This sum includes sponsorship from A.I.B.

(b) This sum includes sponsorship from E.S.B.

DEPARTMENT OF THE TAOISEACH
30th April, 1987.

P. Ó hUIGÍN,
Accounting Officer.

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

	£
Balance on 1st January, 1986	4,623
Receipts from the Employment Guarantee Fund	35,000
	39,623
Payments on behalf of Sectoral Development Committee	27,096
Balance on 31st December, 1986	£12,527

DEPARTMENT OF THE TAOISEACH,
30th April, 1987.

PÁDRAIG Ó hUIGÍN,
Accounting Officer.

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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.1.—Salaries, Wages and Allowances	5,855,000	5,309,475	545,525	—
A.2.—Consultancy Services	10,000	2,336	7,664	—
B.1.—Travelling and Incidental Expenses	285,000	207,851	77,149	—
B.2.—Office Machinery and other Office Supplies	339,000	384,592	—	45,592
C.—Postal and Telecommunications Services	392,000	405,264	—	13,264
D.—Collection of Statistics	6,538,000	5,900,846	637,154	—
GROSS TOTAL	£ 13,419,000	12,210,364	1,267,492	58,856
			Surplus of Gross Estimate over Expenditure £1,208,636	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £37,284	
E.—Appropriations in Aid	276,000	313,284		
NET TOTAL	£ 13,143,000	11,897,080	Total Surplus to be surrendered £1,245,920	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Saving due to delayed appointment of staff, particularly for the Census of Population and Household Budget Survey.
- A.2.—Following internal re-assessment, the need for the use of Consultants to advise on CSO publications obviated.
- B.1.—Travelling, staff training and miscellaneous expenses were kept to a minimum resulting in a saving.
- B.2.—Excess due to major upgrading of the Automatic Data Processing installation occurring earlier than originally foreseen.
- D.—Saving was as a result of the cost of field work, principally on Census of Population, being less than anticipated, plus a delay in the commencement of the Household Budget Survey.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. European Economic Community receipts	237,000	273,242
2. Miscellaneous	39,000	40,042
	£276,000	£313,284

1. Receipts from the EEC were higher than anticipated.

Vote 4

EXTRA REMUNERATION

Three officers received allowances ranging from £407 to £523 for duties as delegates at meetings abroad.

Fifteen officers received allowances ranging from £494 to £2,819 for higher duties.

Nineteen officers received sums varying from £404 to £1,828 for performance of overtime. The total expenditure on overtime was £36,835 which represents an average payment of £171 to two hundred and fifteen officers.

The total expenditure on taskwork was £6,539 which represents an average payment of £37 to one hundred and seventy-nine officers.

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

NOTES

This account includes expenditure of £12,517 in respect of an officer on loan without repayment to another Department.

Ex-gratia payments totalling £534 were made to forty of the temporary field staff in respect of medical expenses incurred or personal property lost or damaged in the course of employment (S.110/2/80).

THOMAS P. LINEHAN,
Accounting Officer.

CENTRAL STATISTICS OFFICE,
30th April, 1987.

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, 1986, compared with the sum granted, for a grant (grant-in-aid) to An Chomhairle Ealaíón.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
An Chomhairle Ealaíón — Grant under Section 5 of the Arts Act, 1951 (Grant-in-Aid) £	5,830,000	5,830,000	—	—

NOTE

In addition to the grant issued from the Vote, an extra amount of £106,000 was issued to An Chomhairle Ealaíón from the Vote for Increases in Remuneration and Pensions (No. 51).

PÁDRAIG Ó HUIGÍNÍN.
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
16 Aibreán, 1987.

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, 1986, 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 ...	529,000	464,516	64,484	—
B.—Travelling and Incidental Expenses	54,000	103,695	—	49,695
C.—Postal and Telecommunications Services	10,000	19,703	—	9,703
D.—Purchase and Repair of Pictures (Grant-in-Aid)	61,000	61,000	—	—
E.—Conservation of Works of Art (Grant-in-Aid)	9,000	9,000	—	—
F.—Purchase of Books and Journals (Grant-in-Aid)	7,000	7,000	—	—
GROSS TOTAL	£ 670,000	664,914	64,484	59,398
			Surplus of Gross Estimate over Expenditure £5,086	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £950	
Deduct— G.—Appropriations in Aid	1,000	50	Net Surplus to be surrendered £4,136	
NET TOTAL	£ 669,000	664,864		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead a sum of £102,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.—The excess expenditure was due to improvements to the level of security in the Gallery.
- C.—Expenditure on postal and telecommunications services was greater than expected.

APPROPRIATIONS IN AID

Receipts were less than the token amount provided.

EXTRA REMUNERATION

Two head attendants, four senior attendants, nineteen attendants, three temporary attendants, one service attendant and two cleaners received sums in respect of overtime varying from £473 to £5,770. The total amount paid to thirty-one officers in respect of overtime was £65,689.

GRANTS-IN-AID ACCOUNT

		Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals
		£	£	£
Balance from 1985		2,772	4	1
Grants-in-Aid, 1986		61,000	9,000	7,000
		63,772	9,004	7,001
Expenditure, 1986		63,697	8,998	6,350
Balance to 1987	£	75	6	651

HOMAN POTTERTON,
Accounting Officer.

NATIONAL GALLERY,
23rd April, 1987.

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

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

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, 1986, 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> £5,869,000				
<i>Less Supplementary</i> 73,000	5,796,000	5,720,843	75,157	—
A.2.—Consultancy Services	120,000	73,500	46,500	—
B.1.—Travelling and Incidental Expenses	463,000	493,659	—	30,659
B.2.—Office Machinery and other Office Supplies	303,000	297,521	5,479	—
C.—Postal and Telecommunications Services				
<i>Original</i> £1,020,000				
<i>Supplementary</i> 2,631,000	3,651,000	3,763,344	—	112,344
D.—Management of Government Stocks				
<i>Original</i> £3,007,000				
<i>Supplementary</i> 200,000	3,207,000	3,168,917	38,083	—
E.—Economic and Social Research Institute (Grant-in-Aid)	1,154,000	1,154,000	—	—
F.—National Savings Committee ...	7,000	613	6,387	—
G.—Grants for County Development Work	445,000	377,388	67,612	—
H.—Payment to Western Development Fund (Grant-in-Aid)	500,000	500,000	—	—
I.—Payment to Special Border Areas Programme Fund (Grant-in-Aid) ...	2,000,000	2,000,000	—	—
J.—Repayment of Advances				
<i>Original</i> £800,000				
<i>Less Supplementary</i> 428,000	372,000	371,967	33	—
GROSS TOTAL				
<i>Original</i> £15,688,000				
<i>Supplementary</i> 2,130,000				
<i>Do.</i> 200,000				
£	18,018,000	17,921,752	239,251	143,003
			Surplus of Gross Estimate over Expenditure £96,248	
	Estimated	Realised	Surplus of Appropriations in Aid realised £14,095	
K.—Appropriations in Aid	138,000	152,095		
NET TOTAL			Total Surplus to be surrendered £110,343	
<i>Original</i> £15,550,000				
<i>Supplementary</i> 2,130,000				
<i>Do.</i> 200,000				
£	17,880,000	17,769,657		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The saving arose because certain studies which had been provided for were not undertaken.
- B.1.—The excess was mainly due to expenditure incurred on a survey and on seminars, publications, etc. connected with wider share ownership and employee participation for which no provision was made.
- F.—The saving arose because the expected re-constitution of a National Savings Committee did not take place.
- G.—The saving was due to staff vacancies which were not filled with consequent savings on salaries, travel, subsistence and incidental expenses.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recoupment of salaries, etc., of officers on secondment	30,000	32,265
2. Recoupment of certain travelling expenses and subsistence allowances from the EEC, etc.	78,000	74,458
3. Miscellaneous	30,000	45,372
	<u>£138,000</u>	<u>£152,095</u>

1. The surplus arose because recoupment of salaries was greater than anticipated.
3. The surplus was due to the receipt of certain refunds not anticipated in 1986.

EXTRA REMUNERATION

Ten officers received allowances ranging from £414 to £1,275 in respect of duties as delegates at meetings abroad.

Six officers received sums varying from £688 to £3,608 for performance of higher duties.

One ex-officer received a gratuity of £2,900 for higher duties performed in 1985.

One Assistant Secretary received a payment of £1,400 for membership of the Legal Aid Board.

One hundred and thirty officers in all received sums in respect of overtime. Forty-one of these received sums varying from £408 to £11,924.

The total amount paid in respect of overtime was £87,859 (of which £21,003 was recouped from Vote 19 and £1,999 from Vote 17).

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

NOTES

In addition to the grant-in-aid issued from the Vote, an extra amount of £21,000 was issued to the Economic and Social Research Institute from the Vote for Increases in Remuneration and Pensions (No. 51).

A sum of £1,803 was charged to subhead A.1 in respect of the salary of the Secretary of the Savings Committee. An *ex-gratia* payment of £15 was made to one officer in respect of damage to personal property in the course of official duties (E.109/41/41) and an *ex-gratia* payment of £639 was made to an ex-officer in respect of a loss arising as a result of his early recall from a tour of duty in Brussels (E.105/12/84). This account includes expenditure of £28,766 in respect of staff on loan without repayment to another Department.

Vote 7

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS ETC., ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1986.

Committee	Year of Appointment	Total expenditure to 31st December, 1986
National Savings Committee	1955-56	£ 1,347,122

MAURICE F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th April, 1987.

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, subject to the observations in my report.

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

SPECIAL BORDER AREAS PROGRAMME FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1986

Receipts:—	£	£	£
Balance at 1st January, 1986:			
Cash with Paymaster General		313,343	
Cash on hands in Departments		279,246	
Grant-in-Aid (Subhead I)			592,589
			2,000,000
			2,592,589

Payments:—	£	£	£
Projects administered by Departments			2,327,838
Balance at 31st December, 1986:			
Cash with Paymaster General	413		
Less outstanding orders	413		
		Nil	
Cash on hands in Departments		264,751	264,751
			£2,592,589

MAURICE F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
22nd April, 1987.

SPECIAL BORDER AREAS PROGRAMME

SCHEDULE OF PAYMENTS

Department	Balance at 1st January, 1986	Advanced to Departments	Grantee/Project	Payments by Departments	Balance at 31st December, 1986
O.P.W.	£ 47,595	£ 615,412	Glenveagh National Park	£ 361,968	£ 223,588
	27,814	—	Glebe Gallery	77,451	—
			National Monuments	27,814	—

Department	Balance at 1st January 1986	Advanced to Departments	Grantee/Project	Payments by Departments	Balance at 31st December. 1986
Industry and Commerce	—	56,214	IDA	53,537	2,677
Roinn na Gaeltachta	453dr	222,500	Udaras na Gaeltachta Harbour Improvements Amenities	173,585 40,315 8,147	—
Environment	87,490	960,500	Road Improvements and Amenities	1,009,504	38,486
Tourism, Fisheries and Forestry	102,067 14,733	458,717 —	Killykeen Forest Park Cooley Peninsula Walk	560,784 14,733	— —
Total	£279,246	£2,313,343		£2,327,838	£264,751

WESTERN DEVELOPMENT FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER 1986

Receipts			Payments		
		£			£
Balance at 1st January, 1986	...	141,938	Grants (see schedule)	...	555,769
Grant-in-Aid (Subhead H)	...	500,000			
Repayments	...	1,579	Balance at 31st December, 1986	...	87,748
		£643,517			£643,517

NOTE

Two Companies in respect of which repayable advances of £61,937 were outstanding at 31st December, 1986 are in receivership or liquidation.

MAURICE F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
22nd April, 1987.

GRANTS

	£
Glaslough Peat Products Ltd., Glaslough, Co. Monaghan	30,085
Greencastle Fishermen's Co-operative Society, Co. Donegal	6,000
Thomas Alcorn, T/A Alcorn Flour Centre, Letterkenny, Co. Donegal	5,750
Sligo County Council, Aclare Industrial Park, Sligo	8,645
G. Ellis & Sons Ltd., Arva, Co. Cavan	18,089
Kerry County Council, Tralee, Co. Kerry	6,000
Donegal Potatoes Ltd., Colehill, Newtowncunningham, Co. Donegal	17,150
Robert Eadie & Sons Ltd., Beaufort, Killarney, Co. Kerry	6,503
Miscellaneous small grants (under £5,000)	457,547
Total payments from Fund	£555,769

REPAYABLE ADVANCES OUTSTANDING AT 31ST DECEMBER, 1986

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

Vote 8 COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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 ...	£ 1,264,000	£ 1,227,653	£ 36,347	£ —
B.—Travelling and Incidental Expenses	80,000	82,235	—	2,235
C.—Postal and Telecommunications Services	6,000	5,728	272	—
GROSS TOTAL	£ 1,350,000	1,315,616	36,619	2,235
			Surplus of Gross Estimate over Expenditure £34,384	
<i>Deduct—</i>	Estimated	Realised	Surplus of Appropriations in Aid realised	
D.—Appropriations in Aid	105,000	121,414	£16,414	
NET TOTAL	£ 1,245,000	1,194,202	Total Surplus to be surrendered £50,798	

APPROPRIATIONS IN AID

D.—Surplus mainly due to audit fees being at a higher level than provided for in the estimate and to some fees being received earlier than anticipated.

P. GRAHAM,
Accounting Officer.

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL,
16th April, 1987.

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

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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	75,035,000	75,988,649	—	953,649
A.2.—Consultancy Services	1,000	—	1,000	—
B.1.—Travelling and Incidental Expenses	4,594,000	4,290,185	303,815	—
B.2.—Office Machinery and other Office Supplies	5,290,000	5,400,088	—	110,088
C.—Postal and Telecommunications Services	10,048,000	9,005,015	1,042,985	—
D.—Machinery and Equipment for Security Printing and Stamping	1,376,000	242,344	1,133,656	—
E.—Motor Vehicles	629,000	418,933	210,067	—
F.—Law Charges, Fees and Rewards ...	1,930,000	1,376,728	553,272	—
G.—Compensation and Losses	1,000	97,027	—	96,027
H.—Subscriptions to International Organisations	22,000	24,874	—	2,874
GROSS TOTAL	£ 98,926,000	96,843,843	3,244,795	1,162,638
			Surplus of Gross Estimate over Expenditure £2,082,157	
	Estimated	Realised	Surplus of Appropriations in Aid realised £363,498	
<i>Deduct—</i> I.—Appropriations in Aid	12,500,000	12,863,498	Total Surplus to be surrendered £2,445,655	
NET TOTAL	£ 86,426,000	83,980,345		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—The excess was due to increases in remuneration not allowed for in estimate.

B.1.—Saving was due to expenditure being less than anticipated.

C.—An Post estimate for agency charges exceeded amount paid. Telephone/Postal charges were less than anticipated.

D.—Savings arose because (1) new machinery for security printing of books for Social Welfare recipients was not purchased due to a change in Department of Social Welfare policy, (2) the system of paying for stamps commercially printed was changed in 1986 whereby An Post, rather than Revenue, paid directly for the service.

Vote 9

- E.—Savings occurred mainly because some patrol cars were out of use due to serious braking problems and because items of radio equipment provided for were not supplied in the year.
- F.—Savings arose because (1) fewer enforcement cases than were anticipated were dealt with by agency solicitors because of the administrative delays in processing documents through the Courts (2) an anticipated increase in Court Fees did not materialise and (3) certain fees, costs and expenses provided for in liquidation cases did not arise.
- G.—(1) Compensation of £56,002 and legal costs of £14,000 were paid in thirteen cases in respect of accidents involving official cars.
- (2) Compensation and legal costs totalling £21,035 were paid in two cases involving accidents at work.
- (3) £5,031 compensation was paid in five cases in respect of goods seized erroneously and sold.
- (4) A balance of duty of £892 in respect of dishonoured cheques presented by a company during a bank strike was not recovered from the receiver appointed later and was charged to this subhead.
- (5) A sum of £67 was paid in compensation for damage to goods while undergoing Customs and Excise examination.
- 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	8,710,000	8,710,000
2. Receipts for printing services relating to Social Insurance	288,000	232,500
3. Receipts for printing services relating to An Post and the Department of Communications	640,000	43,160
4. Moneys received for special attendance of officers	1,248,000	1,753,425
5. Fines, forfeitures, law costs recovered	1,086,000	1,311,990
6. Proceeds of customs sales	267,000	367,604
7. Recoupment of certain travel costs from the EEC	76,000	95,080
8. Recoupment of salaries, etc. of officers on secondment	79,000	90,691
9. Payment received for collection of lighthouse dues	12,000	11,500
10. Bill of entry receipts	10,000	21,665
11. Receipts from sale of official cars	2,000	1,220
12. Statistical returns	6,000	2,878
13. Miscellaneous	76,000	221,785
	<u>£12,500,000</u>	<u>£12,863,498</u>

2. Cost of paper included in estimate was not recouped.
3. An Post paid directly for the commercial printing of stamps for the first time in 1986 and accordingly no recoupment was involved.
4. Increase in receipts is due to requests for attendance of officers being more than anticipated.
5. Receipts vary with the number and importance of 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. Receipts are variable and cannot be closely estimated.
12. Some demands for payments issued later than normal and were not paid in the year.
13. Receipts are variable and cannot be closely estimated.

EXTRA REMUNERATION

Twenty-one members of the Customs and Excise staff received allowances varying from £1,555 to £2,624 while engaged on investigation duty.

Seven members of the Investigation Unit, Anti-Evasion Branch, received allowances varying from £979 to £1,276 while engaged on audit duty.

Three hundred and eighteen members of the Customs and Excise staff received Night Duty Allowance varying from £401 to £1,900.

One hundred and sixty-three members of Customs and Excise staff received Shift Allowance varying from £401 to £1,109.

Five Higher Officers, two Officers and nineteen Assistant Officers of the Customs and Excise staff, five Executive Officers, one Legal Staff Officer, fifty-six Clerical Officers, four Clerical Assistants, one Paperkeeper, ten Messengers and one Watcher received allowances varying from £400 to £2,547 for performing extra duties. Fifteen members of the industrial staff in the Stamping Branch received allowances varying from £497 to £4,431 in respect of productivity, machine work, etc.

One thousand and fifty-five members of the Customs and Excise staff, six hundred and twenty members of the Taxes staff, eight hundred and thirteen members of the General Service staff, and forty members of the Stamping Branch staff received amounts varying from £400 to £11,959 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 £4,143,794 and the total number of staff engaged on overtime was three thousand, seven hundred and forty-six.

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 £598,724 in respect of such staff and the amount will not be recouped from the parent Departments.

It also includes the following expenditure in respect of staff on loan/released without recoupment.

£21,447 — Staff levied by the Department of Social Welfare.

The account also includes *ex-gratia* payments as follows:

- (1) £436 as compensation for personal property damaged/stolen in the course of employment (E.109/41/41).
- (2) £1,597 in respect of repayment of interest to importers whose accounts were over-debited or debited in error by Collectors of Customs and Excise in the course of the operation of VAT at import (S.47/3/83).
- (3) £340 in respect of unique travelling expenses (E.105/28/31).
- (4) £18 in respect of medical expenses following an accident on duty (E.109/83/67).

S. PÁIRCÉIR,
Accounting Officer.

OIFIG NA gCOIMISINEIRÍ IONCAIM
15 Bealtaine, 1987.

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

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

Vote 9

VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1986, WITHOUT REPAYMENT

Number of Vote	Department/Office	Amount
		£
7 (Part)	Pay Master General's	2,115
20	Public Services	11
21	Civil Service Commission	36
24	Justice	1,385
30	Environment	5,032
31	Education	23,296
41	Labour	24
38 and 42	Industry, Commerce and Tourism	1,538
44	Defence	1,274
46	Foreign Affairs	59
49	Health	3,680
	TOTAL	£ 38,450

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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> £12,272,000 <i>Supplementary</i> 9,000	12,281,000	12,201,510	79,490	—
A.2.—President's Household Staff: Wages and Allowances <i>Original</i> £77,000 <i>Less Supplementary</i> 4,000	73,000	77,397	—	4,397
A.3.—Consultancy Services <i>Original</i> £220,000 <i>Less Supplementary</i> 77,000	143,000	147,395	—	4,395
B.1.—Office of Public Works: Travelling and Incidental Expenses <i>Original</i> £1,800,000 <i>Less Supplementary</i> 27,000	1,773,000	1,788,410	—	15,410
B.2.—Office Machinery and other Office Supplies <i>Original</i> £430,000 <i>Less Supplementary</i> 90,000	340,000	297,653	42,347	—
C.—Postal and Telecommunications Services <i>Original</i> £520,000 <i>Supplementary</i> 20,000	540,000	510,974	29,026	—
D.—Purchase of Sites and Buildings <i>Original</i> £250,000 <i>Supplementary</i> 8,248,000 <i>Do.</i> 140,000	8,638,000	8,607,034	30,966	—
E.—New Works, Alterations and Additions <i>Original</i> £22,469,000 <i>Supplementary</i> 312,000 <i>Do.</i> 740,000	23,521,000	24,069,186	—	548,186

Vote 10

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.1.—Maintenance and Supplies				
<i>Original</i> £19,708,000				
<i>Supplementary</i> 43,000				
<i>Do.</i> 1,446,000				
	21,197,000	21,188,225	8,775	—
F.2.—Furniture, Fittings and Utensils				
<i>Original</i> £2,200,000				
<i>Supplementary</i> 15,000				
	2,215,000	2,404,354	—	189,354
F.3.—Rents, Rates, etc.				
<i>Original</i> £19,527,000				
<i>Supplementary</i> 153,000				
<i>Less Do.</i> 721,000				
	18,959,000	18,265,708	693,292	—
F.4.—Fuel, Light, Water, Cleaning Materials, etc.				
<i>Original</i> £8,700,000				
<i>Supplementary</i> 35,000				
<i>Do.</i> 465,000				
	9,200,000	9,052,912	147,088	—
F.5.—Repair of Courthouses				
<i>Original</i> Nil				
<i>Supplementary</i> £1,000				
	1,000	814	186	—
G.1.—Arterial Drainage — Surveys				
<i>Original</i> £290,000				
<i>Less Supplementary</i> 50,000				
	240,000	214,342	25,658	—
G.2.—Arterial Drainage — Construction Works				
<i>Original</i> £9,250,000				
<i>Supplementary</i> 550,000				
	9,800,000	9,925,611	—	125,611
G.3.—Arterial Drainage — Maintenance				
<i>Original</i> £4,350,000				
<i>Less Supplementary</i> 301,000				
<i>Less Do.</i> 714,000				
	3,335,000	3,266,757	68,243	—
H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores				
<i>Original</i> £1,675,000				
<i>Less Supplementary</i> 22,000				
	1,653,000	1,612,943	40,057	—
I.—Coast Protection	140,000	101,711	38,289	—
J.—National Monuments	3,200,000	3,567,223	—	367,223
L.—Waterways				
<i>Original</i> Nil				
<i>Supplementary</i> £641,000				
	641,000	586,187	54,813	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original £107,078,000				
Supplementary 9,156,000				
Do. 1,656,000				
£ 117,890,000	117,890,000	117,886,346	1,258,230	1,254,576
			Surplus of Gross Estimate over Expenditure £3,654	
Deduct—	Estimated	Realised		
K.—Appropriations in Aid				
Original £14,423,000				
Less Supplementary 3,000,000				
11,423,000	11,423,000	13,500,136		Surplus of Appropriations in Aid realised £2,077,136
NET TOTAL				
Original £92,655,000				
Supplementary 12,156,000				
Do. 1,656,000				
£ 106,467,000	106,467,000	104,386,210		Total Surplus to be surrendered £2,080,790

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead a sum of £485,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- A.2.—Requirements proved somewhat greater than expected. 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. 51).
- B.2.—Payments which matured before the end of the year were less than expected.
- C.—Payments which matured before the end of the year were somewhat less than expected.
- E.—Details of expenditure, Department by Department, are at pages 28 and 29.
- F.1.—In addition to the amount expended under this subhead a sum of £543,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51). The value of stocks held at the Central Building Maintenance Workshops at 31 December 1986 amounted to £500,000, approximately. Details of expenditure, Department by Department, are at page 30.
- F.2.—Requirements were greater than expected. 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. 51). The value of stocks held at the Central Furniture Stores at 31 December 1986 amounted to £375,000, approximately. Details of expenditure, Department by Department, are at page 30.
- F.3.—Details of expenditure, Department by Department, are at page 30.
- F.4.—Details of expenditure, Department by Department, are at page 30.
- F.5.—Requirements were somewhat less than expected.
- G.1.—Some surveys were hampered by weather conditions and certain payments which had been provided for 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 £31,587.

Vote 10

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

Catchment Drainage Schemes:		£
— Boyle/Bonet	...	850,837
— Boyne	...	328,722
— Corrib/Mask/Robe	...	386,791
— Maigue	...	429,086
— Monaghan Blackwater	...	498,609

A sum of £13,170 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

G.3.—In addition to the amount expended under this subhead a sum of £51,830 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

H.—In addition to the amount expended under this subhead a sum of £22,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51). The value of stocks held at the Central Engineering Workshops on 31st December 1986 amounted to £1,500,000, approximately.

I.—Payments which matured before the end of the year were less than expected.

J.—Requirements were greater than expected. In addition to the amount expended under this subhead a sum of £116,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

L.—Savings arose because some transactions did not proceed as quickly as expected. 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. 51).

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Rents (including receipts from lettings of fishing rights, etc.)	...	1,000,000	1,141,372
2. Charges at harbours, parks, etc.	...	1,700,000	1,775,292
3. Sales of property	...	60,000	266,115
4. Recoveries from An Post and Bord Telecom Éireann for services carried out on repayment terms	...	35,000	231,756
5. Recoveries from Departments, etc., for services carried out on repayment terms	...	2,200,000	3,947,513
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.			
Original	£5,500,000		
Less Supplementary	3,000,000		
		2,500,000	2,275,982
7. Recoveries from EEC in connection with certain arterial drainage operations	...	2,978,000	2,896,367
8. Fees, etc., in connection with the operation of the Local Loans Fund	...	700,000	503,465
9. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.	...	250,000	462,274
TOTAL			
Original	£14,423,000		
Less Supplementary	3,000,000		
		£11,423,000	£13,500,136

1. Due mainly to receipt of arrears and the effect of rent reviews.
3. Certain sales were completed sooner than expected.
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 also included some major refunds for which provision had not been made. Receipts were as follows:—
Department of Social Welfare £2,476,348; Department of Communications £464,511; Agency fees £355,630; in respect of services rendered by various workshops and stores £246,630; NUI (UCD) £102,083; Department of Labour £100,135; An Bord Pleanála £56,889; Department of Foreign Affairs £42,353; Kilkenny Design Workshops £35,556; Coras Tráchtála Teoranta £20,687; IDA £15,000; Sundry £31,691.
6. Some anticipated receipts did not come to account in the year.
8. There were less new loans than expected. In the year of account loans amounting to, approximately, £295m. were advanced, and repayments amounted to, approximately, £358m.
9. These receipts which are very numerous and largely subject to casual variation were derived as follows:—
Sales of produce and surplus stores £155,103; Sales of postcards, etc. £54,354; Compensation for damage £39,777; refund of fees paid £29,852; repayments in respect of work carried out £29,435; EEC contribution towards cost of certain works £26,762; hire of plant £26,027; refund in respect of overpayment £17,939; miscellaneous tolls and dues £15,508; electricity, gas, heating etc. £10,895; private telephone calls £8,553; facility fees £6,564; Sundry £41,505.

EXTRA REMUNERATION

Forty-four officers received overtime payments in excess of £400 with amounts paid varying between £401 and £3,140. Overtime was paid to eighty-five officers in all at a total cost of £54,100.

NOTES

1. This account includes expenditure of £38,180 in respect of staff on loan, without repayment, to other Departments.
2. Sums totalling £16,378 were paid in settlement of six claims for personal injuries on State property. Legal and medical costs of £3,739 and £55, respectively, were also paid (S.102/34/80).
3. A total of £115,460 was paid in compensation in eight cases in respect of personal injury claims by employees arising out of accidents at work. Legal and miscellaneous costs of £48,252 and £2,636, respectively, were also paid during the year. Sums totalling £8,960 were lodged in court in two cases. (E.112/15/85; E.112/30/84; E.112/18/85; E.112/41/86; E.112/15/86; E.112/36/86; E.112/62/86; E.112/20/84; E.112/21/85; E.112/6/82; E.112/14/85; E.112/26/86; E.112/67/86; E.112/33/85).
4. A total of £2,765 was paid *ex-gratia* on foot of five claims for damage caused during arterial drainage works (S.59/1/68; S.102/7/49).
5. Losses of stores to a total value of £31,193 were written off at twenty-eight work centres (S.102/37/82; S.102/3/85).
6. Losses by theft to an estimated value of £13,634 were written off (S.102/37/82; S.102/38/82).
7. Payments totalling £8,348 were made in eight cases of accidents involving State vehicles (S.48/3/47).
8. Expenditure in the year of account on services carried out by this Office on a repayment basis included £16 million, approximately, on Prison Projects, £1.4 million, approximately, on the Telecommunications Development Programme and Telephone Capital Works and £1.2 million, approximately, on Fishery Harbour Development Works.

Vote 10

9. Eight claims amounting to £47,719 were abandoned (S.55/3/55, S.102/9/37, S.55/2/75, S.55/7/47 and Department of Finance letter dated 26th November 1986).

P. SCANLAN,
Oifigeach Cuntasafóichta.

OIFIG NA NÓIBREACHA POIBLÍ,
29 Aibreán, 1987.

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

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

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDER-MENTIONED NON-VOTED SERVICES IN THE YEAR ENDED 31ST DECEMBER, 1986

Service	Balance at 1st January, 1986	Receipts, 1986	Payments, 1986	Balance at 31st December, 1986
	£	£	£	£
Marine Works (Ireland) Act, 1902 — Maintenance Fund	Nil	9,340(a)	9,340	Nil
Commissioners of Public Works in Ireland (Acceptance of Trusteeship) Act, 1978 — Barretstown Castle Trust	(dr.) 38,088	Nil	11,266	(dr.) 49,354(b)

(a) Includes a subvention of £6,755 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 Cuntasafóichta.

OIFIG NA N-ÓIBREACHA POIBLÍ,
29 Aibreán, 1987.

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

	Departments, etc.	Vote	Expenditure
		£	£
Oireachtas and European Assembly	44,000	254,934
Taoiseach	133,000	239,124
Finance	700,000	1,269,812
Revenue Commissioners	34,000	194,929
Office of Public Works	877,000	720,439
Public Service	10,000	8,776
Ombudsman	—	1,159
Justice	8,247,000	10,871,292
Environment	—	241
Education	115,000	392,141

<u>Departments, etc.</u>											<u>Vote</u>	<u>Vote 10</u> <u>Expenditure</u>
											£	£
Agriculture	...	...	...	...	...	...	...	...	...	...	330,000	424,718
Labour	...	...	...	...	...	...	...	...	...	...	—	3,840
Industry and Commerce	...	...	...	...	...	...	...	...	...	...	—	4,210
Communications	...	...	...	...	...	...	...	...	...	...	52,000	67,154
Defence	...	...	...	...	...	...	...	...	...	...	—	11,899
Foreign Affairs	...	...	...	...	...	...	...	...	...	...	2,200,000	2,067,285
Social Welfare	...	...	...	...	...	...	...	...	...	...	598,000	556,702
Energy	...	...	...	...	...	...	...	...	...	...	23,000	—
Buildings shared by sundry Departments	...	...	...	...	...	...	...	...	...	...	6,320,000	3,446,106
Other buildings, (mainly preservation work)	...	...	...	...	...	...	...	...	...	...	2,336,000	2,730,002
Minor New Works not exceeding £50,000 each	...	...	...	...	...	...	...	...	...	...	400,000	785,799
Minor balances of expenditure (not provided for above) on works of prior years which may not be completed on 1st January, 1986	...	...	...	...	...	...	...	...	...	...	50,000	18,624
<i>Supplementary Do.</i>											22,469,000	
											312,000	
											740,000	
TOTAL											£23,521,000	£24,069,186

Vote 10

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	£ 235,000	£ 278,239	£ 73,000	£ 45,992	£ —	£ —	£ 70,000	£ 62,120
Oireachtas and European Assembly	357,000	385,685	81,000	112,394	—	7,842	526,000	592,653
Taoiseach	619,000	816,858	48,000	71,305	583,000	563,605	197,000	217,281
Finance	801,000	740,778	97,000	108,766	631,000	693,847	398,000	506,895
Comptroller and Auditor General	1,000	5,869	1,000	2,902	56,000	—	2,000	2,039
Revenue Commissioners	1,854,000	1,939,849	215,000	324,899	4,440,000	4,290,301	1,523,000	1,526,109
Office of Public Works	6,665,000	7,185,670	224,000	77,876	1,337,000	1,268,135	789,000	715,007
Public Service	293,000	290,672	46,000	70,364	670,000	744,937	258,000	238,032
Ombudsman	26,000	31,460	1,000	3,091	70,000	68,961	9,000	11,843
Justice	3,680,000	4,131,401	244,000	198,636	2,616,000	2,648,244	1,482,000	1,493,570
Environment	291,000	280,535	113,000	209,071	585,000	505,072	169,000	124,755
Education	849,000	694,628	107,000	89,957	687,000	496,054	305,000	292,756
Tourism, Fisheries and Forestry	119,000	150,397	5,000	14,022	128,000	80,482	175,000	156,303
Gaeltacht	14,000	7,697	11,000	11,971	61,000	71,373	42,000	39,287
Agriculture	1,039,000	904,043	113,000	94,045	868,000	701,502	954,000	852,752
Labour	266,000	288,548	97,000	121,376	507,000	574,864	152,000	143,721
Industry and Commerce	248,000	202,350	59,000	76,526	466,000	474,226	125,000	125,404
Communications	172,000	200,988	46,000	33,685	304,000	437,863	192,000	189,705
Defence	355,000	356,677	125,000	97,328	408,000	134,809	186,000	182,537
Foreign Affairs	904,000	1,315,469	295,000	419,214	2,711,000	2,300,150	311,000	563,376
Social Welfare	700,000	726,874	110,000	128,106	1,900,000	1,839,096	680,000	875,933
Health	159,000	152,842	54,000	66,626	241,000	128,107	55,000	39,177
Energy	61,000	100,696	35,000	26,202	258,000	236,238	100,000	101,657
Supplementary	19,708,000	21,188,225	2,200,000	2,404,354	19,527,000	18,265,708	8,700,000	9,052,912
Do.	43,000	—	15,000	—	153,000	—	35,000	—
Less Do.	1,446,000	—	—	—	—	—	465,000	—
Do.	—	—	—	—	721,000	—	—	—
TOTAL £	21,197,000	21,188,225	2,215,000	2,404,354	18,959,000	18,265,708	9,200,000	9,052,912

STATE LABORATORY

Vote 11

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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 ...	921,000	919,822	1,178	—
B.—Travelling and Incidental Expenses	142,000	132,623	9,377	—
C.—Postal and Telecommunications Services	25,000	21,959	3,041	—
D.—Apparatus and Chemical Equipment	367,000	365,633	1,367	—
GROSS TOTAL	£ 1,455,000	1,440,037	14,963	—
			Surplus of Gross Estimate over Expenditure £14,963	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £4,576	
E.—Appropriations in Aid	30,000	34,576		
NET TOTAL	£ 1,425,000	1,405,461	Total Surplus to be surrendered £19,539	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £63,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.—Travel and representation at EEC meetings was less than expected resulting in a saving.
- C.—Expenditure on postal and telecommunications services was lower than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for various analyses, examinations, tests, etc.	13,000	16,438
2. Recoupment of certain travelling expenses	17,000	18,138
	<u>£30,000</u>	<u>£34,576</u>

- The excess was due to the increase in (a) Coroner Analyses and (b) analyses on behalf of private and semi-state companies.
- EEC refunds were greater than expected.

Vote 11

EXTRA REMUNERATION

Two officers received allowances of £458 and £486, respectively, for duties as delegates at meetings abroad.

One officer received a sum of £440 in respect of overtime. Overtime was paid to four officers in all at a total cost of £1,481.

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

NOTE

Ex-gratia payments amounting to £48 were made to two officers in respect of damage to personal property in the course of official duties (E.109/41/41).

MAURICE F. DOYLE,
Accounting Officer.

DEPARTMENT OF FINANCE,
24th April, 1987.

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1986, compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
Secret Service	£ 250,000	£ 52,779	£ 197,221	£ —
Surplus to be surrendered			£197,221	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

MAURICE F. DOYLE.
Accounting Officer.

DEPARTMENT OF FINANCE
16 Aibreán, 1987.

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, 1986, 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> £2,779,000				
<i>Less Supplementary</i> 185,000				
	2,594,000	2,610,987	—	16,987
B.—Travelling and Incidental Expenses				
<i>Original</i> £105,000				
<i>Supplementary</i> 55,000				
	160,000	169,712	—	9,712
C.—Postal and Telecommunications Services				
<i>Original</i> £60,000				
<i>Supplementary</i> 30,000				
	90,000	87,727	2,273	—
D.—Fees to Counsel				
<i>Original</i> £300,000				
<i>Supplementary</i> 250,000				
	550,000	602,425	—	52,425
E.—General Law Expenses				
<i>Original</i> £300,000				
<i>Supplementary</i> 600,000				
	900,000	845,179	54,821	—
F.—Defence of Public Servants	5,000	7,808	—	2,808
G.—Law Reform Commission (Grant-in-Aid)	230,000	204,713	25,287	—
GROSS TOTAL				
<i>Original</i> £3,779,000				
<i>Supplementary</i> 750,000				
£	4,529,000	4,528,551	82,381	81,932
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £449	
H.—Appropriations in Aid	63,000	103,239	Surplus of Appropriations in Aid realised £40,239	
NET TOTAL			Total Surplus to be surrendered £40,688	
<i>Original</i> £3,716,000				
<i>Supplementary</i> 750,000				
£	4,466,000	4,425,312		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The original grant was revised downwards to supplement other subheads. The revision was excessive and caused the deficiency shown. In addition to the amount expended under this subhead, a sum of £70,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

B.—The original allocation for this subhead proved to be inadequate.

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.

G.—The saving was due to the non-appointment of Commissioners.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
Costs and Fees received by the Chief State Solicitor, etc.	63,000	103,239

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

EXTRA REMUNERATION

Three officers received sums ranging from £476 to £1,182 in respect of duties as delegates at meetings abroad.

One officer received a sum of £1,204 for the performance of higher duties.

One officer received £850 in respect of extra attendance.

Two officers received payments of £2,009 and £2,032, respectively, for overtime.

Overtime was paid to eleven officers in all at a total cost of £4,742.

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

MATTHEW RUSSELL,
Accounting Officer.

OFFICE OF THE ATTORNEY GENERAL,
29th April, 1987.

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

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

Vote 14

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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 ...	293,000	270,824	22,176	—
B.—Travelling and Incidental Expenses	24,000	21,013	2,987	—
C.—Postal and Telecommunications Services	14,000	12,125	1,875	—
D.—Fees to Counsel	843,000	692,555	150,445	—
E.—General Law Expenses	22,000	25,079	—	3,079
F.—State Pathology	70,000	75,358	—	5,358
GROSS TOTAL	£ 1,266,000	1,096,954	177,483	8,437
			Surplus of Gross Estimate over Expenditure £169,046	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £19,969	
G.—Appropriations in Aid	11,000	30,969		
NET TOTAL	£ 1,255,000	1,065,985	Total Surplus to be surrendered £189,015	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving was due to the delay in filling a vacancy.
- B.—The saving was due to the postponement of the purchase of office equipment.
- C.—The actual cost of postal services proved to be less than the estimate provided by An Post.
- D.—The saving was due to less utilization of the services of counsel in prosecutions in the Dublin District and Metropolitan Courts.
- E.—Excess was due to an increase in costs awarded against the Director in criminal proceedings.
- F.—Excess was due to (1) the payment of fees to pathologists who deputised for the State Pathologist while he was on annual leave and (2) to an increase in costs of State Pathologists' staff whose remuneration is tied to National Wage Agreements.

APPROPRIATIONS IN AID

- G.—The surplus was due to an increase in fees payable by the Local Authorities for Sec. 33(2) Post Mortems.

EXTRA REMUNERATION

A total of £230 was paid to six officers in respect of overtime. The total number of officers who received extra remuneration was ten.

MICHAEL LIDDY,
Accounting Officer.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS,
16th April, 1987.

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, 1986, 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)	£ 80,000	£ 78,450	£ 1,550	£ —
B.—Centenarians' Bounty				
Original £3,000				
Supplementary 8,000	11,000	10,050	950	—
C.—State Entertainment				
Original £267,000				
Supplementary 53,000	320,000	321,391	—	1,391
TOTAL				
Original £350,000				
Supplementary 61,000	£ 411,000	409,891	2,500	1,391

Surplus to be surrendered £1,109

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

B.—The provision is necessarily conjectural.

NOTE

Fees (stamps) amounting to £6,200 were paid to the Property Arbitrators during the year.

MAURICE F. DOYLE,
Accounting Officer,

DEPARTMENT OF FINANCE,
16th April, 1987.

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

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

STATIONERY OFFICE

Vote 16

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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	£ 1,562,000	£ 1,615,885	£ —	£ 53,885
A.2.—Consultancy Services	7,000	7,408	—	408
B.1.—Travelling and Incidental Expenses	150,000	170,651	—	20,651
B.2.—Office Machinery and other Office Supplies	570,000	581,271	—	11,271
C.—Postal and Telecommunications Services	125,000	107,488	17,512	—
D.—Printing and Binding	4,250,000	4,192,525	57,475	—
E.—Paper and Publications	3,554,000	3,509,470	44,530	—
GROSS TOTAL	£ 10,218,000	10,184,698	119,517	86,215
			Surplus of Gross Estimate over Expenditure £33,302	
	Estimated	Realised	Surplus of Appropriations in Aid realised £123,162	
Deduct— F.—Appropriations in Aid	1,550,000	1,673,162	Total Surplus to be surrendered £156,464	
NET TOTAL	£ 8,668,000	8,511,536		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—In addition to the amount expended under this subhead a sum of £22,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

A.2.—Consultancy services cost more than anticipated.

B.1.—Additional expenditure was incurred in equipping the heavy paper area of the new warehouse so that a substantial volume of paper could be urgently transferred there from rented warehouse accommodation.

C.—Expenditure was less than expected due to a credit carry-over from the previous year in respect of postage.

Vote 16

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of publications	500,000	551,375
2. Supplies and services provided on repayment	1,010,000	1,061,050
3. Miscellaneous receipts	40,000	60,737
	<u>£1,550,000</u>	<u>£1,673,162</u>

1. Receipts from sales were higher than expected due in some measure to increased prices. Sales are at all times difficult to forecast.
2. Certain receipts due in previous years came to account.
3. Receipts from trade-in allowances, from recoupment of salaries, etc., of officers on loan to outside bodies and from charges on printers in respect of over-use of paper realised more than anticipated.

VALUE OF STOCK IN HAND ON 31ST DECEMBER, 1986

	£
Paper	1,623,046
Miscellaneous	338,249
	<u>£1,961,295</u>

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

EXTRA REMUNERATION

One hundred and thirteen officers received payment for working overtime; sixty-one of these received amounts varying from £404 to £5,162. The total expenditure on overtime was £95,375.

Twenty-three officers received allowances totalling £7,991; eight of these received amounts ranging from £447 to £2,303.

NOTES

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

- £1,149 in respect of unforeseeable additional charges incurred in the execution of a contract (S.49/3/78).
- £2,952 in respect of a clerical error in a tender (S.9/4/58).

Additional expenditure of £305 was incurred in a case where, on discovery by the lowest tenderer that because of a genuine clerical error in his tender, the price on the basis of which the contract had been awarded to him was too low, the contract had to be cancelled and a fresh contract placed with the next lowest tenderer (S.9/4/58).

Free copies of official publications valued at £1,868 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 and S.46/1/39).

A payment of £675 was made on foot of a district court decree in respect of damage sustained to a car as a result of a collision with a Stationery Office vehicle (S.48/2/53).

Vote 16

A total of £4,999 was written off as irrecoverable in respect of one hundred and twenty-three claims on repayment departments/agencies covering the period 1969 to 1980 (S.9/4/58).

PATRICK C. HOWARD,
Accounting Officer,

STATIONERY OFFICE,
29th April, 1987.

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 17 VALUATION AND ORDNANCE SURVEY

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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 ...	6,232,000	6,191,399	40,601	—
B.1.—Travelling and Incidental Expenses	1,470,000	1,437,634	32,366	—
B.2.—Office Machinery and other Office Supplies	23,000	33,521	—	10,521
C.—Postal and Telecommunications Services	117,000	116,190	810	—
D.—Stores	122,000	121,974	26	—
E.—Equipment	863,000	862,957	43	—
GROSS TOTAL	£ 8,827,000	8,763,675	73,846	10,521
			Surplus of Gross Estimate over Expenditure £63,325	
<i>Deduct—</i>	Estimated	Realised	Surplus of Appropriations in Aid realised £27,793	
F.—Appropriations in Aid	1,360,000	1,387,793	Total Surplus to be surrendered £91,118	
NET TOTAL	£ 7,467,000	7,375,882		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead a sum of £146,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.2.—The increase in expenditure was due to unforeseen increase in demand for stationery items caused by requirements to rearrange the Valuation Lists for County Dublin according to revised Electoral Divisions and also due to the purchase of a storage unit for files.

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	6,205
2. Fees payable pursuant to 23 Vict., c.4 (Sec.9)	27,000	27,869
3. Miscellaneous	6,000	5,746

Vote 17

		Estimated	Realised
		£	£
ORDNANCE SURVEY			
4. Sales of Maps	... ..	1,320,000	1,347,973
5. Miscellaneous	... ..	1,000	—
		<u>£1,360,000</u>	<u>£1,387,793</u>

3. and 5. Receipts were less than estimated as there is no predictable pattern of demand for miscellaneous services.

EXTRA REMUNERATION

A total of one hundred and fifty officers were paid overtime. Eighty-eight officers received sums varying from £400 to £5,219. The total amount paid in respect of overtime was £129,225

P. B. DUFFIN,
Accounting Officer.

VALUATION OFFICE,
25th April, 1987.

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

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

APPENDIX

FACE VALUE OF MAPS SUPPLIED TO AND SPECIAL WORK DONE FOR OTHER GOVERNMENT DEPARTMENTS AND OFFICES DURING YEAR ENDED 31ST DECEMBER, 1986, WITHOUT REPAYMENT

Vote No.	Departments, etc.	Face Value of Maps	Cost of Special Work	Total
		£	£	£
3	Department of the Taoiseach	543	—	543
4	Central Statistics Office	27,119	—	27,119
7	Office of the Minister for Finance	1,052	—	1,052
9	Office of the Revenue Commissioners	374	35	409
10	Public Works and Buildings	46,362	6,977	53,339
13	Office of the Attorney General	3	—	3
19	Farm Classification Office	5,322	—	5,322
20	Office of the Minister for the Public Service	84	—	84
24	Office of the Minister for Justice	70	557	627
25	Garda Síochána	50,228	15,293	65,521
28	Land Registry and Registry of Deeds	24,711	1,438	26,149
30	Environment	4,106	1,705	5,811
31	Office of the Minister for Education	217	33,618	33,835
37	Forestry	96,083	27,278	123,361
38	Tourism	224	3,475	3,699
39	Roinn na Gaeltachta	28	—	28
40	Agriculture	67,900	4,826	72,726
41	Labour	43	—	43
42	Industry and Commerce	—	116	116
43	Communications	1,986	6,707	8,693
44	Defence	93,998	31,361	125,359
48	Social Welfare	613	—	613
49	Health	5	—	5
50	Energy	5,305	8,257	13,562
TOTAL £		426,376	141,643	568,019

No maps were presented under copyright for year ended 31st December, 1986.

Vote 18 RATES ON GOVERNMENT PROPERTY

ACCOUNT of the sum expended, in the year ended 31st December, 1986, compared with the sum granted, for rates and contributions in lieu of rates, etc., in respect of Government property, and for contributions towards rates on premises occupied by Representatives of External Governments.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Rates and Contributions in lieu of Rates, etc.				
<i>Original</i> £13,400,000				
<i>Supplementary</i> 360,000				
	13,760,000	13,554,611	205,389	—
B.—Contributions towards Rates on premises occupied by Representatives of External Governments				
<i>Original</i> £80,000				
<i>Less Supplementary</i> 12,000				
	68,000	66,601	1,399	—
GROSS TOTAL				
<i>Original</i> £13,480,000				
<i>Supplementary</i> 348,000				
	13,828,000	13,621,212	206,788	—
			Surplus of Gross Estimate over Expenditure £206,788	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>		
C.—Appropriations in Aid				
<i>Original</i> £400,000				
<i>Supplementary</i> 28,000				
	428,000	440,019		
			Surplus of Appropriations in Aid realised £12,019	
NET TOTAL				
<i>Original</i> £13,080,000				
<i>Supplementary</i> 320,000				
	13,400,000	13,181,193		
			Total Surplus to be surrendered £218,807	

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))		
<i>Original</i> £398,000		
<i>Supplementary</i> 28,000		
	426,000	440,019
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	—
TOTAL		
<i>Original</i> £400,000		
<i>Supplementary</i> 28,000		
	£428,000	£440,019

1. Receipts were greater than expected because of the acquisition of additional premises.
2. The anticipated amount was not received until 1987.

PATRICK B. DUFFIN,
Accounting Officer.

VALUATION OFFICE,
25th April, 1987.

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 19

FARM CLASSIFICATION OFFICE

ACCOUNT of the sum expended, in the year ended 31st December, 1986, compared with the sum granted, for the salaries and expenses of the Farm Classification Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Salaries, Wages and Allowances ...	£ 3,943,000	£ 3,315,664	£ 627,336	£ —
B.1.—Travelling and Incidental Expenses	1,690,000	825,977	864,023	—
B.2.—Office Machinery and other Office Supplies	150,000	109,105	40,895	—
C.—Postal and Telecommunications Services	230,000	64,149	165,851	—
GROSS TOTAL	£ 6,013,000	4,314,895	1,698,105	—
			Surplus of Gross Estimate over Expenditure £1,698,105	
Deduct—	Estimated	Realised	Surplus of Appropriations in aid realised £16,430	
D.—Appropriations in Aid	1,000	17,430	Total Surplus to be surrendered £1,714,535	
NET TOTAL	£ 6,012,000	4,297,465		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The authorised staff complement for the Office of the Farm Tax Commissioner is 303. Due to a shortage of suitably qualified candidates, it was not possible to reach this figure during 1986.

B.1., B.2. and C.—

The shortfall in staff also contributed to savings on these subheads, in addition to which a decision made early in 1986 to maximise the return in tax by re-deployment of staff to the larger farming areas resulted in many of the Farm Assessment Offices in the West and North West of the country being shut down for the remainder of the year.

Pending the results of a review to determine which, if any of these offices were needed it was decided not to equip them with the telephone and ancillary systems originally envisaged.

Expenditure under Subhead B.I. includes a sum of £21,003 which was refunded to Vote 7 in respect of consultancy services on computerisation.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
Fees received under Section 27 (appeals) of the Farm Tax Act 1985 ...	1,000	17,430

As 1986 was the first year of operation of the appeals procedure under the Farm Tax Act there was no previous history to indicate the likely level of appeals. In addition the appeal fee was not fixed until late in the year. In the circumstances therefore, a token estimate of £1,000 was provided for.

EXTRA REMUNERATION

Eight officers received sums varying from £535 to £3,907 for performance of higher duties.

A total of £622 was paid to five officers in respect of overtime. One of these officers also received £587 for word processing duties.

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

P. KEELEY,
Accounting Officer.

**FARM CLASSIFICATION OFFICE,
29 Aibreán, 1987.**

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.

1. Ream	16,431	16,431	000,000
2. Ream	80,203	80,203	000,000
3. Ream	1,511,529	1,511,529	000,000
4. Ream	28,987	28,987	000,000
5. Ream	133,987	133,987	000,000
6. Ream	287,939	287,939	000,000
7. Ream	—	—	000,000
8. Ream	2,840	2,840	000,000
9. Ream	14,737	14,737	000,000
10. Ream	—	—	000,000
11. Ream	316,261	316,261	000,000
12. Ream	872,008	872,008	000,000
13. Ream	—	—	000,000
14. Ream	—	—	000,000
15. Ream	—	—	000,000
16. Ream	—	—	000,000
17. Ream	—	—	000,000
18. Ream	—	—	000,000
19. Ream	—	—	000,000
20. Ream	—	—	000,000
21. Ream	—	—	000,000
22. Ream	—	—	000,000
23. Ream	—	—	000,000
24. Ream	—	—	000,000
25. Ream	—	—	000,000
26. Ream	—	—	000,000
27. Ream	—	—	000,000
28. Ream	—	—	000,000
29. Ream	—	—	000,000
30. Ream	—	—	000,000
31. Ream	—	—	000,000
32. Ream	—	—	000,000
33. Ream	—	—	000,000
34. Ream	—	—	000,000
35. Ream	—	—	000,000
36. Ream	—	—	000,000
37. Ream	—	—	000,000
38. Ream	—	—	000,000
39. Ream	—	—	000,000
40. Ream	—	—	000,000
41. Ream	—	—	000,000
42. Ream	—	—	000,000
43. Ream	—	—	000,000
44. Ream	—	—	000,000
45. Ream	—	—	000,000
46. Ream	—	—	000,000
47. Ream	—	—	000,000
48. Ream	—	—	000,000
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61. Ream	—	—	000,000
62. Ream	—	—	000,000
63. Ream	—	—	000,000
64. Ream	—	—	000,000
65. Ream	—	—	000,000
66. Ream	—	—	000,000
67. Ream	—	—	000,000
68. Ream	—	—	000,000
69. Ream	—	—	000,000
70. Ream	—	—	000,000
71. Ream	—	—	000,000
72. Ream	—	—	000,000
73. Ream	—	—	000,000
74. Ream	—	—	000,000
75. Ream	—	—	000,000
76. Ream	—	—	000,000
77. Ream	—	—	000,000
78. Ream	—	—	000,000
79. Ream	—	—	000,000
80. Ream	—	—	000,000
81. Ream	—	—	000,000
82. Ream	—	—	000,000
83. Ream	—	—	000,000
84. Ream	—	—	000,000
85. Ream	—	—	000,000
86. Ream	—	—	000,000
87. Ream	—	—	000,000
88. Ream	—	—	000,000
89. Ream	—	—	000,000
90. Ream	—	—	000,000
91. Ream	—	—	000,000
92. Ream	—	—	000,000
93. Ream	—	—	000,000
94. Ream	—	—	000,000
95. Ream	—	—	000,000
96. Ream	—	—	000,000
97. Ream	—	—	000,000
98. Ream	—	—	000,000
99. Ream	—	—	000,000
100. Ream	—	—	000,000

ACCOUNT of the sum expended, in the year ended 31st December, 1986, compared with the sum granted, for the salaries and expenses of the Office of the Minister for the Public Service, for expenditure in relation to certain information technology initiatives in the Civil 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	4,945,000	5,021,201	—	76,201
A.2.—Consultancy Services	400,000	383,529	16,471	—
B.1.—Travelling and Incidental Expenses	700,000	619,405	80,595	—
B.2.—Office Machinery and other Office Supplies	440,000	318,741	121,259	—
C.—Postal and Telecommunications Services	410,000	350,013	59,987	—
D.—Central Computing Service ...	1,050,000	1,183,967	—	133,967
E.—Information Technology Initiatives	1,700,000	1,118,041	581,959	—
F.—Institute of Public Administration (Grant-in-Aid)	1,210,000	1,210,000	—	—
G.—Gaeleagras na Seirbhíse Poiblí ...	38,000	43,840	—	5,840
H.—Civil Service Arbitration Board ...	24,000	9,263	14,737	—
I.—Review Body on Higher Remuneration in the Public Sector	3,000	3,253	—	253
GROSS TOTAL	£ 10,920,000	10,261,253	875,008	216,261
			Surplus of Gross Estimate over Expenditure £658,747	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £2,852	
Deduct—				
J.—Appropriations in Aid	877,000	874,148	Net Surplus to be surrendered £655,895	
NET TOTAL	£ 10,043,000	9,387,105		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—The saving was due mainly to expenditure on staff training and development and on travel and subsistence being lower than anticipated.
- B.2.—The saving was due to certain office equipment and systems, for which provision had been made, not being acquired during 1986.
- C.—Expenditure on a new telephone system was less than anticipated.

D.—The excess arose from the outright purchase of certain computer equipment for which provision had been made to cover only the leasing charges during 1986.

E.—The saving arose through:

- (i) a decision by government to curtail expenditure on the initial allocation by £500,000;
- (ii) difficulties on the part of computer equipment suppliers in making all deliveries prior to the end of the financial year.

G.—Is é cúis leis an mbreis chaiteachais ná dianchúrsaí speisialta de bhreis ar na gnáthchúrsaí Gaeilge, a cuireadh ar siúl i 1986.

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

I.—The excess arose from a new general reference being made to the Review Body during 1986.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from An Post and Bord Telecom Éireann	19,000	20,500
2. Receipts from computer services rendered by Central Computing Service	820,000	822,575
3. Recoupment of salaries, etc., of officers on secondment	7,000	7,624
4. Recoupment of certain travelling and subsistence expenses from the EEC etc.	19,000	11,271
5. Miscellaneous	12,000	12,178
	<u>£877,000</u>	<u>£874,148</u>

1. The surplus was due to the usage by An Post of the services of the Chief Medical Officer being greater than expected.
3. The surplus was due mainly to the estimate figure having been rounded to the nearest thousand pounds.
4. The shortfall was due mainly to the frequency of travel on EEC business being less than expected.

EXTRA REMUNERATION

Thirty officers received sums ranging from £442 to £1,758 for roster and programming duties. One officer received an allowance of £550 for performance of higher duties. One officer received an allowance of £575 in respect of duties as a delegate at meetings abroad. Ninety officers in all received sums in respect of overtime. Fifty-five of these received amounts ranging from £411 to £5,084. The total amount paid in respect of overtime was £84,131. The total number of officers who received extra remuneration was one hundred and twenty-seven.

NOTES

This Account includes the sum of £23,010 in respect of the Irish Staff Member with the European Institute of Public Administration.

A Principal Officer received £700 in respect of his membership of the Legal Aid Board.

Ex-gratia payments amounting to £179 were made to five officers in respect of loss and damage to personal property in the course of official duties (E.1/67/79).

In addition to the grant-in-aid issued from the Vote, an extra amount of £50,000 was issued to the Institute of Public Administration from the Vote for Increases in Remuneration and Pensions (No. 51).

A mainframe computer, which was surplus to the computing requirements of the Garda Síochána, was transferred without payment to the Department during the year.

Vote 20

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS ETC., ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1986.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1986
		£
Civil Service Arbitration Board	1950/51	291,045
Review Body on Higher Remuneration in the Public Sector	1969/70	334,029

KEVIN MURPHY,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
30 Aibreán, 1987

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

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

VALUE OF COMPUTER TIME RENDERED TO OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1986 WITHOUT REPAYMENT.

Number of Vote	Department, etc.	Amount
		£
4	Central Statistics Office	220,797
7	Office of the Minister for Finance	145,272
8	Comptroller and Auditor General	207
10	Public Works and Buildings	1,893
16	Stationery Office	312
17	Valuation and Ordnance Survey	2,618
21	Civil Service Commission	13,195
24	Office of the Minister for Justice	17,767
25	Garda Síochána	38,203
26	Prisons	3,820
30	Environment	180,069
31	Office of the Minister for Education	14,880
32	Primary Education	55,401
33	Post-Primary Education	26,079
36	Fisheries	399
37	Forestry	42,163
40	Agriculture	70,723
41	Labour	130,088
42	Industry and Commerce	3,796
43	Communications	2,711
44	Defence	56,784
46	Foreign Affairs	85,322
48	Social Welfare	7,623
49	Health	16,535
50	Energy	474
		£1,137,131

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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	1,478,000	1,462,359	15,641	—
A.2.—Examiners, etc.	182,000	131,249	50,751	—
B.1.—Travelling and Incidental Expenses	168,000	141,980	26,020	—
B.2.—Office Machinery and other Office Supplies	81,000	156,839	—	75,839
C.—Postal and Telecommunications Services	120,000	110,603	9,397	—
D.—Examinations	242,000	249,272	—	7,272
GROSS TOTAL	£ 2,271,000	2,252,302	101,809	83,111
			Surplus of Gross Estimate over Expenditure £18,698	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £7,375	
E.—Appropriations in Aid	643,000	650,375	Total Surplus to be surrendered £26,073	
NET TOTAL	£ 1,628,000	1,601,927		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Certain competitions which had been provided for were not held, resulting in savings in examiners, etc. costs.
- B.1.—A fall-off in the volume of interviewing led to savings in travel and subsistence and other expenses for Board Members.
- B.2.—The excess was due to the purchase of additional equipment.
- C.—Postal and telecommunications charges were less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from An Post and Bord Telecom Éireann	97,000	104,771
2. Receipts from County and County Borough Councils, Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))	545,000	545,417
3. Miscellaneous	1,000	187
	<u>£643,000</u>	<u>£650,375</u>

Vote 21

1. Services provided on behalf of An Post and Bord Telecom Éireann were greater than had been anticipated.
3. Receipts under this heading are difficult to estimate accurately.

EXTRA REMUNERATION

One officer received an allowance of £694 for performance of higher duties and one officer received an allowance of £400 for word processing duties. Fifteen officers in all received sums in respect of overtime. Seven of these received amounts varying from £830 to £2,543. The total amount paid in respect of overtime was £13,556.

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

NOTE

One offset duplicator was transferred without repayment to the Stationery Office in December 1986.

PAUL CASSIDY,
Accounting Officer.

CIVIL SERVICE COMMISSION,
28 Aibreán, 1987.

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, 1986, 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 ...	597,000	578,084	18,916	—
B.—Travelling and Incidental Expenses	63,000	45,652	17,348	—
C.—Publicity and Advertising	21,000	26,159	—	5,159
D.—Postal and Telecommunications Services	31,000	38,616	—	7,616
E.—Office Machinery	21,000	24,869	—	3,869
F.—Consultancy and Legal Fees ...	16,000	10,537	5,463	—
TOTAL	£ 749,000	723,917	41,727	16,644

Surplus to be surrendered £25,083

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £20,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.—The saving was due to a less than anticipated amount of expenditure on travel, staff training and witnesses' expenses.
- C.—The excess was due to advertising costs in connection with a programme of regional visits and the preparation of information posters for schools being greater than anticipated.
- D.—The excess was due to the fact that dealing with complaints in practice involved a far greater use of postal and telecommunications services than had been estimated.
- E.—The excess was due to the expenditure associated with the continuous development of the office computer system being greater than anticipated.
- F.—The saving arose as the need to seek legal and other advice did not materialise to the degree that had been estimated.

EXTRA REMUNERATION

Fifteen officers in all received sums in respect of overtime. Three of these received amounts varying from £856 to £1,368. The total amount paid in respect of overtime was £4,186.

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

D. S. Ó'CURRÁIN,
Accounting Officer.

OFFICE OF THE OMBUDSMAN,
28 Aibreán, 1987.

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 23 SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st December, 1986, compared with the sum granted, for pensions, superannuation, compensation (including workmen's compensation), and additional and other allowances and gratuities under the Superannuation Acts, 1834 to 1963, and the Superannuation and Pensions Act, 1976, and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for the Public Service; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; miscellaneous payments, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Superannuation Allowances, Compensation Allowances, Pensions and certain Children's Allowances	30,250,000	30,234,808	15,192	—
B.—Payments under the Contributory Pensions Schemes for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	4,780,000	4,779,879	121	—
C.— <i>Ex-gratia</i> pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers ...	3,076,000	3,079,252	—	3,252
D.—Additional Allowances and Gratuities in respect of Established Officers and payments in respect of Transferred Service	9,211,000	8,375,814	835,186	—
E.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	23,000	21,128	1,872	—
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 ...	7,349,000	7,344,645	4,355	—
G.—Injury Grants and Medical Fees ...	72,000	73,737	—	1,737
H.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	30,000	30,460	—	460
GROSS TOTAL	£ 54,791,000	53,939,723	856,726	5,449
			Surplus of Gross Estimate over Expenditure £851,277	
	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised £318,570	
I.— <i>Deduct</i> —Appropriations in Aid	8,034,000	8,352,570		
NET TOTAL	£ 46,757,000	45,587,153	Total Surplus to be surrendered £1,169,847	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £992,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.—In addition to the amount expended under this subhead, a sum of £462,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- C.—In addition to the amount expended under this subhead, a sum of £303,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- D.—The cost of this subhead can vary widely from year to year. A large proportion of the expenditure is due to voluntary resignations or deaths which cannot be accurately forecast. In 1986 there was a sharp reduction in voluntary retirements between age 60–64, which was not completely offset by an increase in the number of resignations on marriage and an increase in the number of deaths. In addition to the amount expended under this subhead, a sum of £87,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- E.—It is not possible to predict accurately the diminution of numbers due to deaths.
- F.—In addition to the amount expended under this subhead, a sum of £1,151,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- G.—In addition to the amount expended under this subhead, a sum of £3,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- H.—In addition to the amount expended under this subhead, a sum of £2,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by the British Government of sums paid on its behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921, and in respect of certain <i>ex-gratia</i> supplements and pensions (Subhead E)	24,000	26,364
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))	3,303,000	3,302,000
3. Receipts in respect of pension liability of staff on loan, etc.	150,000	109,850
4. Contributions to Widows' and Children's Pensions Schemes for Civil Servants and others	4,400,000	4,664,685
5. Repayment of Gratuities, etc.	20,000	42,881
6. Purchase of Notional Service	124,000	187,909
7. Miscellaneous	13,000	18,881
	<u>£8,034,000</u>	<u>£8,352,570</u>

1. This recoupment which relates to 1985 was greater than the sum estimated for 1986. The amount due in respect of 1986 was not received until early 1987.
3. It is not possible to forecast accurately the number of staff on loan.
4. Higher contributions arose from pay increases during the year.
5. It is not possible to forecast accurately the number or value of gratuities which are repaid.

Vote 23

6. Due to the voluntary nature of option to purchase service, it is not possible to predict accurately the amount involved.
7. The miscellaneous small receipts arising under this subhead are generally difficult to predict.

EXTRA REMUNERATION

Fifty-four pensioners received from public funds sums ranging from £476 to £31,665 as remuneration for services rendered.

The total number of pensioners who received extra remuneration was seventy-two.

KEVIN MURPHY,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
30 Aibreán, 1987.

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,
Ar-Réachtair Cuntas agus Ciste.

1	2	3
1. Repayment by the Irish Government of sums paid by the State under the Agricultural Credit (1909-1910) and the Agricultural Credit (1911-1912) and in respect of certain agricultural and other loans (Subhead B)	2,000,000	2,000,000
2. Receipts from the Social Insurance Fund and the Occupational Injuries Fund for pension benefits (Sec. 11 of 1952 (sec. 40) and No. 16 of 1960 (sec. 17))	1,000,000	1,000,000
3. Receipts in respect of pension liabilities (Sec. 11 of 1952 (sec. 40) and No. 16 of 1960 (sec. 17))	1,000,000	1,000,000
4. Contributions to Widows' and Children's Pensions (Civil Servants and others)	1,000,000	1,000,000
5. Repayment of Contributions	1,000,000	1,000,000
6. Purchase of National Service	1,000,000	1,000,000
7. Miscellaneous	1,000,000	1,000,000
Total	6,000,000	6,000,000

1. This receipt which relates to 1986 was included in the statement for 1986. The amount of 1986 was not included in the statement for 1986.
2. It is not possible to forecast accurately the number of staff on loan.
3. Higher contributions arise from pay increases during the year.
4. It is not possible to forecast accurately the number of staff on loan.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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	8,767,000	8,935,336	—	168,336
A.2.—Consultancy Services	40,000	39,842	158	—
B.1.—Travelling and Incidental Expenses	1,393,000	1,029,695	363,305	—
B.2.—Office Machinery and other Office Supplies	261,000	407,419	—	146,419
C.—Postal and Telecommunications Services	642,000	582,597	59,403	—
D.—Payments to the Incorporated Council of Law Reporting for Ireland ...	43,000	42,500	500	—
E.—Commissions and Special Inquiries	1,130,000	1,045,934	84,066	—
F.1.—Legal Aid — Criminal				
<i>Original</i> £2,500,000				
<i>Less Supplementary</i> 300,000				
	2,200,000	2,018,192	181,808	—
F.2.—Legal Aid Board (Grant-in-Aid) ...	1,552,000	1,552,000	—	—
G.1.—Compensation for Personal Injuries Criminally Inflicted	2,667,000	2,764,405	—	97,405
G.2.—The Irish Association for Victim Support	10,000	10,000	—	—
G.3.—Stardust Compensation Tribunal				
<i>Original</i> £5,000,000				
<i>Supplementary</i> 4,400,000				
<i>Do.</i> 1,300,000				
	10,700,000	10,805,266	—	105,266
H.—Pilot Family Mediation Service ...	75,000	70,234	4,766	—
GROSS TOTAL				
<i>Original</i> £24,080,000				
<i>Supplementary</i> 4,400,000				
<i>Do.</i> 1,000,000				
	£ 29,480,000	29,303,420	694,006	517,426
			Surplus of Gross Estimate over Expenditure £176,580	
			Surplus of Appropriations in Aid realised £15,268	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>		
I.—Appropriations in Aid	359,000	374,268		
NET TOTAL				
<i>Original</i> £23,721,000				
<i>Supplementary</i> 4,400,000				
<i>Do.</i> 1,000,000				
	£ 29,121,000	28,929,152	Total Surplus to be surrendered £191,848	

Vote 24

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Fees for Nationality and Citizenship Certificates (No. 26 of 1956) ...	35,000	56,219

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—In addition to the amount expended under this subhead, a sum of £179,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

B.1.—The saving arose mainly due to a reduction in travelling and difficulty of estimating accurately expenditure on miscellaneous items.

B.2.—The excess arose because of the need to expand computer facilities in Head Office earlier than anticipated.

C.—The saving arose due to reduced demand on Postal and Telecommunications services.

E.—The saving arose mainly because the Garda Síochána Complaints Board was not established during 1986.

F.1.—It is difficult to estimate expenditure accurately under this subhead. It depends on the number of cases in which legal aid is granted by the Courts and upon other factors which are largely outside the control of the Department.

F.2.—In addition to the amount expended under this subhead, a sum of £10,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

H.—Savings arose because the Service commenced functioning later than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Film Censorship fees (cash)	60,000	49,606
2. Recoupment of salaries, etc. of officers on secondment	282,000	297,659
3. Miscellaneous	17,000	27,003
	<u>£359,000</u>	<u>£374,268</u>

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

2.—The surplus was due to recoupments increasing in line with pay increases and recoupment of the salary of an extra officer.

3.—The surplus arose because refunds from the Council of Europe were greater than anticipated. It is difficult to estimate accurately the receipts under this heading.

EXTRA REMUNERATION

Sixty-four officers received overtime payments in excess of £400 with amounts paid varying between £409 and £6,819. Overtime was paid to one hundred and fifty-five officers in all at a total cost of £90,381.

Two Assistant Secretaries received fees of £315 and £1,050 as members of the Legal Aid Board.

NOTES

Ex-gratia payments, totalling £14,451, were made to four counsel and eight solicitors whose assignments on a number of criminal cases were technically outside the scope of the Criminal Legal Aid Scheme 1965—1982 (S.13/8/80 and S.13/9/80).

An *ex-gratia* payment of £21 was made to an officer for damage to personal property (E.109/41/41).

Ex-gratia payments of £53 and £80 were made to an officer for thefts of personal property (E.109/41/41).

An *ex-gratia* payment of £38 was made to an officer in respect of medical expenses arising out of an assault by a member of the public (E.109/83/67).

A gratuity of £700 was paid to an assistant principal in respect of extra attendance involved in implementing a new crime reporting and analysis system (E.109/71/70).

A payment of £7,250 was made to an officer in respect of a claim arising out of an accident at work (S.13/14/76).

This account includes amounts of £170,625 and £60,068 in respect of Temporary Clerical Trainees who were employed in Court Offices and the Land Registry, respectively, and for which provision was included in the estimate for Vote 24.

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER 1986

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1986
Criminal Injuries Compensation Tribunal ...	1974	163,874
Tribunal of Inquiry into "The Kerry Babies Case"	1984	1,367,289

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1987.

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, 1986, compared with the sum granted, for the salaries and expenses of the Garda Síochána, including pensions, etc.; for payments of compensation and other expenses arising out of service in the Local Security Force; for the payment of certain witnesses' expenses; and for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £197,966,000				
<i>Supplementary</i> 2,800,000				
	200,766,000	199,886,661	879,339	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £9,299,000				
<i>Supplementary</i> 980,000				
	10,279,000	10,000,799	278,201	—
B.2.—Office Machinery and other Office Supplies 	1,294,000	1,396,292	—	102,292
C.—Postal and Telecommunications Services				
<i>Original</i> £4,638,000				
<i>Supplementary</i> 390,000				
	5,028,000	5,376,429	—	348,429
D.—Clothing and Accessories				
<i>Original</i> £1,725,000				
<i>Supplementary</i> 900,000				
	2,625,000	2,688,699	—	63,699
E.—Station Services				
<i>Original</i> £1,871,000				
<i>Supplementary</i> 505,000				
	2,376,000	2,195,037	180,963	—
F.—St. Paul's Garda Medical Aid Society (Grant-in-Aid) 	25,000	24,474	526	—
G.—Transport				
<i>Original</i> £7,850,000				
<i>Less Supplementary</i> 50,000				
	7,800,000	8,401,422	—	601,422
H.—Radio and other Equipment				
<i>Original</i> £2,535,000				
<i>Supplementary</i> 3,255,000				
	5,790,000	5,962,966	—	172,966
I.—Aircraft 	1,000	—	1,000	—
J.—Superannuation, etc.				
<i>Original</i> £34,945,000				
<i>Less Supplementary</i> 500,000				
	34,445,000	33,526,622	918,378	—
K.—Witnesses' Expenses 	319,000	245,905	73,095	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original £262,468,000				
Supplementary 8,280,000				
£ 270,748,000	269,705,306		2,331,502	1,288,808
			Surplus of Gross Estimate over Expenditure £1,042,694	
	Estimated	Realised	Surplus of Appropriations in Aid realised £527,598	
Deduct—				
L.—Appropriations in Aid	7,195,000	7,722,598		
NET TOTAL				
Original £255,273,000				
Supplementary 8,280,000				
£ 263,553,000	261,982,708		Total Surplus to be surrendered £1,570,292	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £4,609,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.2.—The excess was due to the purchase of needed additional computer equipment and other office machinery and was partly offset by savings on photocopying costs.
- C.—The excess was due to higher than expected demand for Telecommunications services partly offset by the non-charging of an amount for the handling of stores payable to the Department of Defence which had been expected in 1986.
- E.—The saving was due to expenditure on fuel, light and water being lower than anticipated. In addition cleaning expenses, which are difficult to estimate accurately, were lower than expected.
- G.—The excess was due to the necessity to purchase extra vehicles and accessories, partly offset by saving on maintenance and running expenses.
- I.—The amount granted was a token provision.
- J.—In addition to the amount expended under this subhead, a sum of £1,520,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- 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	2,553,000	2,775,993
2. Contributions to the Garda Síochána Spouses' and Children's Pensions Scheme	3,056,000	3,083,003
3. Miscellaneous Receipts	1,586,000	1,863,602
	£7,195,000	£7,722,598

Vote 25

1. Receipts under this heading rose in step with pay increases.
3. The surplus arose because repayments for services rendered and the proceeds of sales of used vehicles, old stores, and forfeited and unclaimed property were greater than anticipated.

Miscellaneous items comprised the following:—

	£
Repayment of advances under Subhead B.1.	21,894
Repayment for services rendered by the Garda Síochána	224,724
Recovery in respect of damage to official vehicles and other Garda property	104,004
Proceeds of sales of used vehicles, old stores and forfeited and unclaimed property	564,108
Fees for accident and malicious damage reports	352,455
Centage charge to Insurance Companies for collection of insurance premiums	39,911
Recovery of witnesses' expenses	23,254
Contributions to quarters	458,926
Minor unclassified items	74,326
	<hr/>
	£1,863,602

STATEMENT OF LOSSES (GARDA VEHICLES ETC.)

In sixty-five accidents involving Garda Síochána vehicles, damage and other costs amounting to £145,457 was attributable to Garda personnel. In three cases compensation totalling £1,233 was recovered (S.13/18/56).

In two hundred and eighty-nine accidents involving Garda Síochána vehicles, damage and other costs amounting to £200,535 was not attributable to Garda personnel. In eighty-two cases compensation totalling £35,337 was recovered (S.13/18/56 and S.16/1/67).

In fifty-three accidents involving Garda Síochána vehicles damage and other costs amounting to £59,613 was partly attributable to Garda personnel. In four cases, compensation totalling £2,069 was recovered (S.13/18/56 and S.16/1/67).

In ninety-one accidents involving Garda Síochána vehicles, damage and other costs amounting to £99,121 was charged where responsibility has yet to be assigned. In ten cases compensation totalling £6,210 was recovered (S.13/18/56 and S.16/1/67).

In two hundred and eighty-one cases involving damage amounting to £119,621 to Garda Síochána vehicles, the Garda Authorities had determined that the damage was maliciously caused. In fifty-nine cases compensation totalling £40,517 was recovered (S.200/9/45).

EXTRA REMUNERATION

Seven thousand six hundred and fifty members of the Garda Síochána and forty-six civilian employees received overtime payments in excess of £400, with amounts paid varying between £401 and £11,044. Overtime was paid to a total of ten thousand seven hundred and sixty-six persons in all at a total cost of £13,404,996.

Two members of the Garda Síochána received amounts of £250 and £146 from Vote 4 for work on the collection of statistics.

NOTES

£18,700 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 1986, without payment.

A Garda minibus valued at £550 and earmarked for disposal was donated to St. Vincent's Trust to be used for restoration as part of a training scheme (S.13/31/82).

By Government decision a sum of £5,895 in respect of non-public duty by members of the Garda Síochána at the Self-Aid concert on 17 May, 1986 was not charged to the organisers.

Refreshments supplied by the Garda Authorities to the value of £5,845 were availed of by Army personnel during search operations in Ballinamore, Co. Leitrim in December 1983 (S.4/34/49).

A superseded Garda computer was transferred to the Central Computing Services of the Department of the Public Service.

A sum of £55 was written off in respect of a loss of money paid in respect of witnesses' expenses (S.13/7/63).

A sum of £285 was written-off in respect of a loss due to a duplicate certification of a payment (S.13/7/63).

A sum of £59 was written-off in respect of an overpayment of a living alone allowance to a Garda widow (S.13/7/63).

A sum of £90 was written-off in respect of overpayments to an ex-Garda and his wife (S.13/7/63).

A sum of £50 was written-off in respect of a suspected misappropriation (S.13/7/63).

Sums of £16, £533 and £1,237 representing the cost of repairs to Garda vehicles damaged in accidents involving Army vehicles were written-off (S.13/7/63).

An *ex-gratia* payment of £28 was made to a civilian whose car was accidentally damaged (S.13/14/76).

Ex-gratia payments of £166 and £21 were made to two civilians in respect of expenses incurred in attending court as a result of Garda error (S.13/14/76) and (F.14/14/61).

A payment of £3,465 was made to a civilian whose car was detained as an exhibit in a murder trial (S.13/11/68).

A sum of £121 was written off in respect of damage caused to the private car of a Detective Garda while on duty (S.13/18/56).

An *ex-gratia* payment of £1,000 was made to a civilian whose car was detained by the Gardaí for evidence following an armed robbery (S.13/18/56).

A payment of £170 was made to a civilian in respect of the loss of a bicycle while in possession of the Gardaí (S.13/14/76).

A sum of £644 legal costs was paid in respect of a civilian injured in a road accident involving another vehicle which had been stopped by Gardaí (S.13/14/76).

A sum of £1,000 plus £820 legal costs was paid to a civilian for damage caused to a vehicle while in possession of the Gardaí (S.13/18/56).

Sums of £16,725, £36,700 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 £31,830 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 £27,790 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 £14,565 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).

Vote 25

A sum of £14,565 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, 1986

The following statement shows the total receipts proper to the Fund for the year 1986, and the amount of payments in that period and the balance of the Fund at 31st December, 1986.

	£
Balance brought forward on 1st January, 1986	18,512
Receipts for year ended 31st December, 1986	20,624
	<hr/>
	39,136
Payments for year ended 31st December, 1986	11,236
	<hr/>
Balance on 31st December, 1986	£27,900
<hr/>	
The receipts into the Fund for the year amounted to £20,624 as shown hereunder:—	
	£
Contribution from Garda Vote	415
Receipts from disciplinary measures	9,255
Revenue Rewards	8,681
Fishery Rewards	2,273
	<hr/>
	£20,624

A. WARD,
Accounting Officer

DEPARTMENT OF JUSTICE
30th April, 1987.

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.

PRISONS

Vote 26

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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> £37,143,000				
<i>Supplementary</i> 3,827,000				
	40,970,000	40,978,657	—	8,657
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £1,311,000				
<i>Supplementary</i> 246,000				
	1,557,000	1,502,925	54,075	—
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £316,000				
<i>Less Supplementary</i> 160,000				
	156,000	226,530	—	70,530
C.—Postal and Telecommunications Services				
<i>Original</i> £312,000				
<i>Less Supplementary</i> 70,000				
	242,000	258,438	—	16,438
D.—Buildings and Equipment				
<i>Original</i> £14,699,000				
<i>Supplementary</i> 4,581,000				
	19,280,000	19,652,207	—	372,207
E.—Prison Services, etc.				
<i>Original</i> £5,398,000				
<i>Supplementary</i> 825,000				
	6,223,000	5,788,141	434,859	—
F.—Manufacturing Department and Farm				
<i>Original</i> £645,000				
<i>Less Supplementary</i> 127,000				
	518,000	358,624	159,376	—
G.—Probation and Welfare Services				
<i>Original</i> £1,436,000				
<i>Less Supplementary</i> 11,000				
	1,425,000	1,376,624	48,376	—
H.—Community Service Orders Scheme: Fees, Equipment and Miscellaneous				
<i>Original</i> £165,000				
<i>Less Supplementary</i> 2,000				
	163,000	145,876	17,124	—
I.—Educational Services				
<i>Original</i> £229,000				
<i>Less Supplementary</i> 23,000				
	206,000	176,321	29,679	—
J.—Prison Officers Medical Aid Society (Grant-in-Aid)				
<i>Original</i> £105,000				
<i>Supplementary</i> 275,000				
	380,000	378,800	1,200	—

Vote 26

Service	Grant	Expenditure	Expenditure compared with Grant:	
			Less than Granted	More than (Granted)
	£	£	£	£
GROSS TOTAL				
Original £61,759,000				
Supplementary 9,361,000				
£ 71,120,000		70,843,143	744,689	467,832
			Surplus of Gross Estimate over Expenditure £276,857	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £91,512	
Deduct—				
K.—Appropriations in Aid	882,000	790,488		
NET TOTAL				
Original £60,877,000				
Supplementary 9,361,000				
£ 70,238,000		70,052,655	Net Surplus to be surrendered £185,345	

Estimated daily average number of prisoners	...	...	...	...	2,200
Actual daily average number of prisoners	...	...	...	...	1,879

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £500,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.2.—The excess was due to the need to expand the computer system more quickly than had originally been envisaged, and the purchase of additional essential equipment.
- C.—The excess was due to higher than expected expenditure on Telecommunications.
- E.—The saving arose because expenditure on victualling, clothing, bedding, furniture, fuel, light, cleaning and training equipment was less than expected.
- F.—The saving arose because development of manufacturing industries in some institutions did not proceed as planned and purchases of equipment and raw materials were consequently less than expected.
- H.—The saving arose mainly because expenditure on equipment was less than expected.
- I.—The saving arose mainly because a number of new developments did not commence or were only partly put into operation.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Manufacturing Department and Farm (including produce used in Prisons)	520,000	29,470
2. European Social Fund	193,000	63,042
3. Miscellaneous	169,000	97,976
	£882,000	£90,488

Vote 26

1. The deficit arose because development of manufacturing industries in some institutions did not proceed as planned, resulting in lower than anticipated revenue from sales.
2. Receipts from the Social Fund were less than expected 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.

EXTRA REMUNERATION

One thousand six hundred and eighty-five officers received overtime payments in excess of £400, with amounts paid varying between £401 and £28,208. Overtime was paid to one thousand, eight hundred and thirty-one officers in all at a total cost of £13,443,243.

NOTES

Miscellaneous engineering stores to the value of £16,358 were received from the Department of Defence (S.4/9/86).

Ex-gratia payments totalling £8,658 and ranging from £8 to £555 were made to forty-four officers in respect of damage to personal property (E.109/41/41).

Arising out of a disturbance at Fort Mitchell, Spike Island the following five compensation payments were made:-

- (i) an *ex-gratia* payment of £1,060 in respect of the lost gratuities of forty-one prisoners,
- (ii) a sum of £1,722 in settlement of the Tuck Shop Account,
- (iii) a sum of £7,227 written-off in relation to the General Cash Account,
- (iv) a sum of £157 in respect of three video films which were destroyed.
- (v) a sum of £1,450 in compensation to the Officers Mess Fund (S.13/7/63).

Sums of £8,500, £16,114, £8,856 and £4,315 were paid in respect of claims arising out of injuries received by Prison Officers while on duty (S.13/14/76).

Compensation of £159 was paid in respect of a claim arising out of an accident involving an official vehicle (S.13/16/74).

Compensation of £160 was paid in respect of a claim arising out of an accident involving a civilian vehicle (S.13/16/74).

Payments totalling £31,535 and ranging from £900 to £8,786 were made in respect of claims arising out of injuries received by eight prisoners while in Prison (S.13/18/56 and S.13/14/76).

A sum of £14,000 was paid in respect of a claim arising out of the death of a prisoner while in Prison (S.13/14/76).

Sums of £25 nominal damages and £6,274 costs were paid in respect of an action taken by a prisoner (S.13/14/76).

Expenditure of £10,500 was incurred in 1985 (paid in 1986), in pursuance of a proposal to provide quickly low-cost temporary prison cells through a process involving the adaptation of steel containers. The proposal was not pursued further when it became clear that it had no significant advantages in terms of speed and cost over conventional methods of constructing additional prison accommodation (S.13/12/86).

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1987.

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.

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st DECEMBER, 1986

	Agriculture	Other Industries	Total		Agriculture	Other Industries	Total
Stock in hand on 1st January, 1986	£ 18,120	£ 273,965	£ 292,085	Sales	£ 46,041	£ 287,642	£ 333,683
Purchases	49,713	312,375	362,088	*Stock in hand on 31st December, 1986	34,846	342,964	377,810
Profit	13,054	44,266	57,320		£80,887	£630,606	£711,493
	£80,887	£630,606	£711,493				

*Materials, £139,876; Manufactured Goods, £17,289; Tools, etc., £220,645.

RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1st January, 1986	£ 49,348	Amount due in respect of sales as at 1st January, 1986	£ 47,420
Purchases during year ended 31st December, 1986	362,088	Sales during year ended 31st December, 1986	333,683
	411,436		
† Amount due in respect of purchases as at 31st December, 1986	52,812	* Amount due in respect of sales as at 31st December, 1986	381,103
Expenditure from Subhead F as per Appropriation Account	£358,624	Receipts under Subhead K(1) as per Appropriation Account	51,633
† Viz.—Public Departments, £15,635; Other persons, £37,177.		* Viz.—Public Departments, £10,759; Other persons, £40,874.	£329,470

A. WARD,
Accounting Officer.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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				
<i>Original</i> £8,069,000				
Less <i>Supplementary</i> 32,000	8,037,000	7,997,773	39,227	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £847,000				
<i>Supplementary</i> 264,000	1,111,000	1,043,018	67,982	—
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £234,000				
Less <i>Supplementary</i> 3,000	231,000	140,802	90,198	—
C.—Postal and Telecommunications Services				
<i>Original</i> £619,000				
Less <i>Supplementary</i> 70,000	549,000	694,823	—	145,823
GROSS TOTAL				
<i>Original</i> £9,769,000				
<i>Supplementary</i> 159,000	£ 9,928,000	9,876,416	197,407	145,823
			Surplus of Gross Estimate over Expenditure £51,584	
Deduct—	Estimated	Realised		
D.—Appropriations in Aid				
<i>Original</i> £594,000				
<i>Supplementary</i> 158,000	752,000	819,104		Surplus of Appropriations in Aid realised £67,104
NET TOTAL				
<i>Original</i> £9,175,000				
<i>Supplementary</i> 1,000	£ 9,176,000	9,057,312		Total Surplus to be surrendered £118,688

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Court Percentages (Cash)	25,000	96,000

Vote 27

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—In addition to the amount expended under this subhead, a sum of £367,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

B.1.—The saving arose mainly because expenditure on miscellaneous items, which is difficult to estimate, was lower than expected.

B.2.—The saving was due to expenditure on computer equipment being less than expected.

C.—Postal and Telecommunications expenditure was greater than expected.

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Fines				
	<i>Original</i>	£450,000		
	<i>Supplementary</i>	38,000		
			488,000	512,518
2. Fees				
	<i>Original</i>	£114,000		
	<i>Supplementary</i>	90,000		
			204,000	257,342
3. Miscellaneous				
	<i>Original</i>	£30,000		
	<i>Supplementary</i>	30,000		
			60,000	49,244
TOTAL				
	<i>Original</i>	£594,000		
	<i>Supplementary</i>	158,000		
			£752,000	£819,104

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

EXTRA REMUNERATION

Fifty-eight officers received overtime payments in excess of £400, with amounts paid varying between £413 and £3,033. Overtime was paid to one hundred and forty-nine officers in all at a total cost of £70,407.

An officer received a payment of £720 as secretary to the Land Values Reference Committee.

NOTES

Ex-gratia payments of £17, £24 and £36 were made in respect of damage to personal property (E.109/41/41).

An *ex-gratia* payment of £80 was made to a District Justice in settlement of a claim in respect of legal expenses (E.106/3/25).

A sum of £4,712 was written-off in respect of a misappropriation of funds in Dundalk Circuit Court Office (S.13/7/63).

The account does not include an amount of £170,625 for Temporary Clerical Trainees employed in Court Offices for which provision was included in the Estimate for Vote 24.

Fees paid by means of Revenue stamps were:—

	£
Court Fees (includes District Court, Circuit Court and Judicature Fees)	6,522,856

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1987.

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

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

Vote 28 LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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 ...	£ 5,308,000	£ 5,251,043	£ 56,957	£ —
B.1.—Travelling and Incidental Expenses	136,000	98,804	37,196	—
B.2.—Office Machinery and other Office Supplies	314,000	312,119	1,881	—
C.—Postal and Telecommunications Services	301,000	317,358	—	16,358
TOTAL	£ 6,059,000	5,979,324	96,034	16,358

Surplus to be surrendered £79,676

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Land Registry Fees	£6,792,560
Registry of Deeds Fees	£ 296,192

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead a sum of £193,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.1.—The saving was due to an anticipated large compensation payment not arising during the year and cleaning expenses being less than estimated.
- C.—The excess was due to higher than expected expenditure on telecommunications partly offset by a saving on postal charges.

EXTRA REMUNERATION

Sixty-six officers received overtime payments in excess of £400, with amounts paid varying between £402 and £4,574. Overtime was paid to one hundred and sixty-three officers in all at a total cost of £103,382.

NOTES

An *ex-gratia* payment of £16 was made to an officer for damage to personal property (E.109/41/41).

The account does not include an amount of £60,068 for Temporary Clerical Trainees employed in the Land Registry for which provision was included in the Estimate for Vote 24.

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

Land Registry Fees	... ..	£427,360
Registry of Deeds Fees	... ..	£607,700

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1987.

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 29 CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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 ...	£ 108,000	£ 106,666	£ 1,334	£ —
B.—Travelling and Incidental Expenses	11,000	12,751	—	1,751
C.—Postal and Telecommunications Services	8,000	6,574	1,426	—
GROSS TOTAL	£ 127,000	125,991	2,760	1,751
			Surplus of Gross Estimate over Expenditure £1,009	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £883	
D.—Appropriations in Aid	1,000	117		
NET TOTAL	£ 126,000	125,874	Net Surplus to be surrendered £126	

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. 51).
- B.—Expenditure on incidental, legal and stationery expenses was greater than anticipated due to the purchase of office machinery.
- 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.

NOTE

A sum of £2,922 in respect of legal costs arising from the defence of an action taken against the Commissioners was written off as irrecoverable (S.13/18/82).

ANTOINETTE DORIS,
Accounting Officer.

OFFICE OF CHARITABLE DONATIONS AND BEQUESTS,
28th April, 1987.

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, 1986, 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	11,937,000	12,463,041	—	526,041
A.2.—Consultancy Services	105,000	85,290	19,710	—
B.1.—Travelling and Incidental Expenses	2,026,000	2,486,883	—	460,883
B.2.—Office Machinery and other Office Supplies	500,000	500,000	—	—
C.—Postal and Telecommunications Services	814,000	813,135	865	—
D.1.—Local Authority Housing Subsidy	179,267,000	175,576,000	3,691,000	—
D.2.—Grants for New Houses	22,000,000	14,362,095	7,637,905	—
D.3.—Grants for Improvements to Houses	24,000,000	27,478,375	—	3,478,375
D.4.—Other Housing Grants and Subsidies				
<i>Original</i> £37,895,000				
<i>Supplementary</i> 5,000,000				
	42,895,000	39,038,965	3,856,035	—
D.5.—Payment to Grant-in-Aid Fund for Task Force on Special Housing-Aid for the Elderly, Disabled and Others (Grant-in-Aid)				
<i>Original</i> £1,500,000				
<i>Supplementary</i> 1,000,000				
	2,500,000	2,500,000	—	—
D.6.—Private Rented Dwellings — Determination of Terms of Tenancy ...	80,000	37,000	43,000	—
D.7.—Grant to Housing Finance Agency plc				
<i>Original</i> Nil				
<i>Supplementary</i> £6,912,000				
	6,912,000	6,911,760	240	—
E.—Recoupment of Expenditure in respect of the Settlement of Travelling People	911,000	891,140	19,860	—
F.1.—Water Supply and Sewerage, etc., Subsidies	45,650,000	42,130,935	3,519,065	—
F.2.—Water Supply and Sewerage Grants	3,202,000	3,202,000	—	—
F.3.—Public Water Supply Grants ...	380,000	364,276	15,724	—

Vote 30

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.4.—Special Grant to Cork County Council for certain Sanitary Services projects <i>Original</i> £250,000 <i>Less Supplementary</i> 250,000	—	—	—	—
G.—Recoupment of Expenditure in respect of Register of Electors	704,000	702,467	1,533	—
H.—An Foras Forbartha Teo.—Administration and General Expenses (Grant-in-Aid)	3,502,000	3,502,000	—	—
I.—Local Improvements Scheme ...	2,150,000	2,150,000	—	—
J.—Grants in respect of Road Works, Road Safety and Related Services	161,624,000	166,624,000	—	5,000,000
K.—Licensing and Registration of Motor Vehicles, Licensing of Drivers and Testing of Vehicles	6,831,000	6,805,421	25,579	—
L.—Recoupment of Expenditure on foot of certain Malicious Injuries	11,000,000	21,000,000	—	10,000,000
M.—Grant to Local Authorities in relief of Domestic Rates	144,500,000	144,054,982	445,018	—
N.—Grant to Local Authorities in lieu of Rates on Agricultural Land <i>Original</i> £119,500,000 <i>Supplementary</i> 1,000,000	120,500,000	120,500,000	—	—
O.—Payment to Dublin Inner City Group Fund (Grant-in-Aid)	300,000	300,000	—	—
P.—Grants for the Public Library Service	1,689,000	1,489,030	199,970	—
Q.—An Bord Pleanála	992,000	1,136,000	—	144,000
R.—Fire and Emergency Services <i>Original</i> £2,771,000 <i>Less Supplementary</i> 70,000	2,701,000	2,598,538	102,462	—
S.—Waste Disposal Facilities	205,000	128,750	76,250	—
T.—Custom House Docks Development Authority (Grant-in-Aid)	100,000	100,000	—	—
U.—Grants to Special Amenity Projects	5,000,000	4,544,300	455,700	—
V.—Grants to Cork County Council and Other Bodies for certain Community, Recreational and Environmental, etc., projects	639,000	563,402	75,598	—
W.—Miscellaneous Services <i>Original</i> £871,000 <i>Supplementary</i> 165,000	1,036,000	988,724	47,276	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Y.—Grant to Dublin Metropolitan Streets Commission				
<i>Original</i> Nil				
<i>Supplementary</i> £20,000	20,000	—	20,000	—
GROSS TOTAL				
<i>Original</i> £792,895,000				
<i>Supplementary</i> 13,777,000	£ 806,672,000	806,028,509	20,252,790	19,609,299
			Surplus of Gross Estimate over Expenditure £643,491	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised	
X.—Appropriations in Aid	30,486,000	14,695,150	£15,790,850	
NET TOTAL				
<i>Original</i> £762,409,000				
<i>Supplementary</i> 13,777,000	£ 776,186,000	791,333,359	Net Excess £15,147,359	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The excess was mainly due to the cost of administering the revised House Improvement Grants Scheme. In addition to the amount expended under this subhead, a sum of £461,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- A.2.—In addition to the amount expended under this subhead, a sum of £26,000 was received from Subhead E of the Vote for the Office of the Minister for the Public Service (No. 20) to meet the full cost of a Technology Strategy Study.
- B.1.—The excess was mainly due to the cost of administering the revised House Improvement Grants Scheme.
- B.2.—In addition to the amount expended under this subhead, a sum of £50,000 was received from Subhead E of the Vote for the Office of the Minister for the Public Service (No. 20) towards the cost of a computerisation project.
- D.1. and F.1.—Savings were due to a reduction of 1½% in the Local Loans Fund interest rate with effect from 1st May, 1986.
- D.2.—The maturity rate for the £2,000 grant was less than anticipated.
- D.3.—The response to the revised scheme was greater than anticipated.
- D.4.—Savings were mainly due to (a) the lower than anticipated level of claims for mortgage subsidy payments, and (b) the Housing (Miscellaneous Provisions) Bill, 1985 was not enacted during 1986.
- D.6.—The number of applications to the Tribunal was less than anticipated.
- J.—The excess was due to the introduction of a programme of strengthening works on county roads in July, 1986.
- K.—In addition to the amount expended under this subhead, a sum of £66,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

Vote 30

- L.—The Malicious Injuries (Amendment) Act, 1986 did not become operative until 15th July, 1986.
- M.—Savings arose because the level of grant payments was less than anticipated.
- P.—The level of claims submitted to An Chomhairle Leabharlanna by Local Authorities was less than anticipated.
- Q.—The excess was due mainly to an increase in the staff of the Board, and the payment of accumulated service charges. 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. 51).
- R.—Savings arose mainly due to the fact that some Local Authorities did not submit claims within the year.
- S.—Progress on the development of proposals for co-disposal sites was slower than anticipated.
- U. and V.—Savings arose due to the fact that a number of projects were not completed by the end of the year.
- Y.—The Dublin Metropolitan Streets Commission was not established as early as had been anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by Local Authorities, etc., for audit of their accounts	1,000,000	1,039,966
2. Costs payable by Local Authorities in relation to Inquiries	20,000	17,410
3. Expenses repayable by Local Authorities under section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939)	100,000	96,979
4. Inspection fees in respect of the scheme of structural guarantees for new houses	350,000	240,494
5. Fees payable by applicants for driving tests	1,480,000	1,504,272
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)	3,179,000	3,454,391
7. Receipts from European Social Fund	205,000	203,115
8. Contributions in lieu of rates	24,000,000	8,000,000
9. Foreign exchange loss guarantees for building societies	1,000	—
10. Miscellaneous, including refunds of certain housing grants, salaries of officers on loan to outside bodies and other refunds and payments from EEC	151,000	138,523
	<u>£30,486,000</u>	<u>£14,695,150</u>

- 1 and 2. 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.
6. The level of expenditure on schemes qualifying for recoupment was greater than anticipated.
8. Of the £24,000,000, which had been determined by the Government under the Electricity (Supply) (Amendment) Act, 1982, Section 7(2), the sum of £16,000,000 was not received within the year.
9. There were no receipts arising from the scheme as it had been discontinued.

10. The principal receipts under this heading were:-

Refund of salaries of officers on loan to outside bodies, £48,666; recoupment of travelling expenses from the EEC, £40,675; refund of private housing grants, £21,060; refund of expenses incurred by the Department as a result of the Betelgeuse disaster, £10,623; Fire Prevention Council superannuation scheme contribution, £7,085.

EXTRA REMUNERATION

One Local Government Planning Inspector, two Assistant Principal Officers, one Administrative Officer, one Local Government Auditor, eleven Higher Executive Officers, two Housing Inspectors, one Special Adviser to the Minister, one Personal Assistant to the Minister, five Executive Officers, two Assistant Head Messengers, four Typists and one Messenger received amounts ranging from £400 to £3,644 for special or higher duties. The total amount paid was £66,012.

Nine Higher Executive Officers, thirty-three Executive Officers, six Staff Officers, twenty-five Clerical Officers, seventy-two Clerical Assistants, twenty-three Key Punch Operators, four Paperkeepers, one Head Messenger, two Assistant Head Messengers, twenty-two Messengers and four Service Attendants received amounts ranging from £400 to £11,402 for overtime. The total number of officers who performed overtime was three hundred and nineteen and the total expenditure was £435,206.

One Building Surveyor, nine Supervisory Housing Inspectors, five Senior Building Inspectors, twelve Housing Inspectors and twenty-two Building Inspectors received amounts ranging from £400 to £14,523 for incentive bonus (housing grants). The total number of officers who performed work under the incentive bonus scheme was fifty-two and the total expenditure was £326,474.

One Assistant Secretary and one Architectural Engineering Inspector received amounts ranging from £400 to £439 for attendance at meetings abroad. The total amount paid was £6,584.

NOTES

In addition to the grant-in-aid issued from the Vote, an extra amount of £62,000 was issued to An Foras Forbartha Teoranta from the Vote for Increases in Remuneration and Pensions (No. 51) and a further sum of £125,000 was issued from Subhead W.6. in respect of the expenses of the Environmental Awareness Bureau which is administered by An Foras Forbartha.

A total of £594,757 was charged to Subhead A.1. in respect of staff assigned to An Bord Pleanála (£351,431), The Rent Tribunal (£62,444), The Fire Services Council (£100,639) and the Irish Water Safety Association (£80,243), respectively.

A sum of £600 in respect of a house improvement grant paid in error, was written off as irrecoverable (S.111/1/79).

DUBLIN INNER CITY GROUP FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1986

Receipts		Payments	
	£		£
Balance on 1st January, 1986	288,538	Grants (see schedule)	321,948
Grant-in-Aid	300,000		
Refund from Dublin Corporation in respect of grant to Dublin Parks Tennis League	1,554	Balance on 31st December, 1986	268,144
	£590,092		£590,092

Vote 30

SCHEDULE

DUBLIN INNER CITY GROUP FUND — PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1986

Project	Amount
	£
1. Mescam Holdings, Ltd.— Grant towards cost of cleaning and restoring the Synod Hall, St. Michaels Hill.	3,295
2. Royal Canal Amenity Group Ltd.— Grant towards cost of materials for restoration of lock gates on Royal Canal. Grant towards construction of 1st and 2nd locks and cleaning and restoration of lock chambers.	5,993 11,500
3. CBSI — St. Theresa's Unit, Donore Avenue— Grant towards construction costs of meeting room.	3,000
4. Ex-Winstanley Workers Co-op— Grant towards (i) Cost of Feasibility Study. (ii) Working Capital.	1,947 35,000
5. St. Michan's Boxing Club— Grant towards improvement of premises.	1,240
6. Charlemont Community Association— Grant towards additional costs of Community Centre at Tom Kelly Road, Dublin 2.	340
7. Fatima Development Group— Grant towards equipment for Laundrette Co-op. Grant towards salary of community worker.	1,203 7,500
8. Badminton Coaching Course Sports Centre, Sheriff Street— Grant towards cost of 1st Stage.	750
9. Aughrim Street Community Concern— Grant towards kitchen and music equipment.	95
10. An Taisce— Grant towards renovation and repairs to Tailor's Hall.	19,754
11. Our Lady of Victories Boys' Club— Grant towards construction costs of playing area and boundary wall.	3,382
12. South Inner City Community Development Association— Grant towards Co-ordinator's salary 1986. Grant towards (Planning Study) Phase II.	7,500 6,200
13. Dublin Youth Theatre— Grant towards extension of premises.	2,000
14. Coolmine Therapeutic Community Project— Grant towards renovation of premises.	25,000
15. Dublin Simon Community— Grant towards renovation of premises at Buckingham Street.	10,000
16. Laurette Majorettes— Grant towards purchase of tap shoes.	100
17. East Wall Community Development Co-op— Grant towards materials for provision of car-park, landscaping and clean up of Tolka River.	1,000
18. Dr. Barnardo's Fatima Mansions Project— Grant towards essential materials for renovations to 18J, Fatima Mansions.	3,000
19. St. Gabriels GAA Club— Grant towards cost of equipment.	500
20. St. Teresa's Gardens Development Committee— Grant towards salary of Co-ordinator.	5,000
21. Inner City Girls Football Club— Grant towards purchase of gear and equipment.	300
22. Westland Row Amateur Boxing Club— Grant towards purchase of equipment.	775
23. St. Andrew's Community Resource Centre— Grant towards Feasibility Study.	5,000
24. Liffey Gaels GAA Club— Grant towards purchase of helmets and hurleys.	4,000
25. St. Lawrence O'Toole CBS— Grant towards additional cost of equipment.	200
26. St. Teresa's College, George's Hill— Grant towards purchase of equipment.	2,000
27. North Wall Bowling Club— Grant towards purchase of equipment.	1,983

SCHEDULE—continued

Vote 30

Project	Amount
28. Rialto Parish Centre— Grant towards renovation to centre.	£ 10,657
29. Grapevine Arts Centre— Grant towards Capital Costs.	4,000
30. Lourdes Day Care Centre— Grant towards new floor coverings.	500
31. James Street and District Development Association— Additional grant to cover cost of equipment for restoration of old graveyard.	900
32. V and S Community Project— Grant towards cost of games and sports gear.	200
33. Holy Family Parish Centre— Grant towards cost of renovation of premises.	25,000
34. Kilnacrott Abbey Project— Grant towards improvement to holiday centre.	3,804
35. Georgettes Sports Club— Grant towards cost of replacing uniforms.	200
36. Dr. Barnardo's— Grant towards mechanical-electrical installation.	5,000
37. Dublin Christian Mission— Grant towards cost of renovation of premises.	10,960
38. Sheriff Street—Basketball— Grant towards cost of coaching project and coaching fees.	500
39. Hamilton United F.C.— Grant towards cost of renovation of premises.	4,150
40. Dublin Parks Tennis League— Grant towards running costs.	16,800
41. O'Devaney Gardens— Grant towards installation of flood lighting hard surface pitch.	12,000
42. East Wall Community Centre Ltd.— Grant towards cost of electrical work renovations.	9,280
43. UCD School of Architecture— Grant towards (i) Licensing of computer aided drawing package, (ii) The cost of preparing and publishing the results of the project on the City Quays.	750 14,000
44. Belvedere Youth Club, Football Club— Grant towards coaching project and development of girls section.	1,000
45. Grattan Rangers Football Club— Grant towards cost of materials to refurbish community building at Georges Place.	5,300
46. Dublin Street Carnival— Grant towards cost of Theatre Project in schools and Theatre Omnibus and Youth Theatre Project.	1,970
47. Our Lady of Good Counsel Youth Club— Grant towards cost of building of Youth Centre.	12,000
48. Dublin Crisis Conference— Grant towards publication costs.	250
49. Viking Youth Club— Grant towards cost of security grilles.	1,500
50. Focus-Point— Grant towards materials for renovations.	5,000
51. Blessed Contardo Ferrini Youth Club— Grant towards cost of renovation of premises.	3,350
52. Society of Chartered Surveyors— Grant towards study of Inner City Development Problems — Printing costs.	1,000
53. St. Joseph's Indoor Bowling Club— Grant towards purchase of equipment.	1,000
54. SFX Youth Club— Grant towards purchase of equipment.	400
55. The Women's Community Centre— Grant towards cost of typewriter.	400
56. Lourdes Youth and Community Services Ltd. and Lourdes Craft Centre— Grant towards a clearance of overdraft on Craft Centre.	520
TOTAL	£321,948

NOTE: All of the above payments were made to Dublin Corporation, who acted as the agent for the Inner City Group and who retain details of such payments and vouchers of expenditure for audit purposes.

Vote 30

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, 1986

Receipts		Payments	
	£		£
Grant-in-Aid: Special Housing Aid for the Elderly	1,500,000	Balance on 1st January, 1986 ...	434
Grant-in-Aid: Relief of Flood Damage	1,000,000	Expenditure (see schedule) ...	2,078,160
	£2,500,000	Balance on 31st December, 1986	421,406
			£2,500,000

SCHEDULE

TASK FORCE ON SPECIAL HOUSING AID FOR THE ELDERLY. PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1986

Payee	Amount
	£ £
<i>Special Housing Aid for the Elderly.</i>	
Southern Health Board	190,000
North-Western Health Board	195,000
Midland Health Board	145,000
Western Health Board	231,000
Eastern Health Board	245,000
North-Eastern Health Board	180,000
Mid-Western Health Board	128,000
South-Eastern Health Board	144,000
Martin Brothers	8,051
W. Lawlor Builders, Ltd.	6,446
Miscellaneous	663
	1,473,160
<i>Relief of Flood Damage.</i>	
Wicklow County Council	345,000
Dublin Corporation	185,000
Eastern Health Board	60,000
Tralee Urban District Council	15,000
	605,000
TOTAL	£2,078,160

ENVIRONMENTAL WORKS (YOUTH EMPLOYMENT) SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1986

Receipts		Payments	
	£		£
Balance on 1st January, 1986	1,134,295	Grants (see schedule)	1,369,446
Department of Labour (Subhead T)	300,000	Balance at 31st December, 1986	64,849
	£1,434,295		£1,434,295

SCHEDULE

ENVIRONMENTAL WORKS (YOUTH EMPLOYMENT) SCHEME SUSPENSE ACCOUNT—
PAYMENTS TO LOCAL AUTHORITIES IN YEAR ENDED 31ST DECEMBER, 1986

Local Authority										Amount
										£
Carlow County Council	...	...	...	...	...	...	...	...	...	12,391
Clare County Council	...	...	...	...	...	...	...	...	...	110,000
Cork County Council	...	...	...	...	...	...	...	...	...	4,758
Donegal County Council	...	...	...	...	...	...	...	...	...	24,773
Galway County Council	...	...	...	...	...	...	...	...	...	114,786
Kerry County Council	...	...	...	...	...	...	...	...	...	66,375
Kildare County Council	...	...	...	...	...	...	...	...	...	116,380
Kilkenny County Council	...	...	...	...	...	...	...	...	...	33,823
Leitrim County Council	...	...	...	...	...	...	...	...	...	54,628
Limerick County Council	...	...	...	...	...	...	...	...	...	44,109
Meath County Council	...	...	...	...	...	...	...	...	...	9,809
Monaghan County Council	...	...	...	...	...	...	...	...	...	81,537
Tipperary South Riding County Council	...	...	...	...	...	...	...	...	...	81,054
Westmeath County Council	...	...	...	...	...	...	...	...	...	66,318
Wexford County Council	...	...	...	...	...	...	...	...	...	404,305
Wicklow County Council	...	...	...	...	...	...	...	...	...	6,836
Waterford Corporation	...	...	...	...	...	...	...	...	...	137,564
TOTAL										£1,369,446

T. TROY,
Accounting Officer.

DEPARTMENT OF THE ENVIRONMENT
29th April, 1987.

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-Reachtairé Cuntas agus Ciste.

Vote 31 OFFICE OF THE MINISTER FOR EDUCATION

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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	13,202,000	13,714,417	—	512,417
A.2.—Travelling and Incidental Expenses	1,677,000	1,640,619	36,381	—
A.3.—Office Machinery and other Office Supplies	600,000	663,059	—	63,059
A.4.—Postal and Telecommunications Services	913,000	1,125,687	—	212,687
A.5.—Consultancy Services	250,000	64,445	185,555	—
B.1.—International Activities	816,000	779,188	36,812	—
B.2.—Research and Development Activities	521,000	432,488	88,512	—
C.1.—Higher Education Grants	17,000,000	16,459,008	540,992	—
C.2.—University Scholarships, Research Grants and Fellowships	740,000	768,668	—	28,668
D.1.—Publications in Irish	402,000	401,166	834	—
D.2.—Grants to Colleges providing Courses in Irish	310,000	330,599	—	20,599
D.3.—Transport Services	32,963,000	33,640,126	—	677,126
D.4.—Technological Aids	60,000	66,913	—	6,913
D.5.—Training Courses—Audio-Visual Aids	5,000	5,000	—	—
D.6.—Grants to Students at Thomond College of Education	1,053,000	1,027,152	25,848	—
D.7.—Teachers' Centres	169,000	166,265	2,735	—
D.8.—National and Secondary Schools—Grants towards Clerical Assistance	4,112,000	3,966,626	145,374	—
D.9.—Public Service Sports and Recreational Complex	500,000	—	500,000	—
D.10.—Expenses of Curriculum and Examinations Board	225,000	222,652	2,348	—
D.11.—Grants for the Provision of Recreational Facilities	1,313,000	1,143,579	169,421	—
GRANTS-IN-AID				
E.1.—Purchase of Books, etc., and other activities for the National Library	135,000	135,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
E.2.—Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations	296,000	296,000	—	—
E.3.—Royal Irish Academy of Music — General Expenses	564,000	564,000	—	—
E.4.—Royal Irish Academy of Music — Capital Expenditure	300,000	276,406	23,594	—
E.5.—Grant-in-Aid Fund for General Expenses of Sports Organisations and Miscellaneous Sports Activities ...	1,605,000	1,604,299	701	—
E.6.—Institiúid Teangeolaíochta Éireann—General Expenses	382,000	382,000	—	—
E.7.—Grant-in-Aid Fund for General Expenses of Youth Organisations and Other Expenditure in relation to Youth	5,000,000	3,992,939	1,007,061	—
GROSS TOTAL	£ 85,113,000	83,868,301	2,766,168	1,521,469
			Surplus of Gross Estimate over Expenditure £1,244,699	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £159,134	
F.—Appropriations in Aid	443,000	602,134	Total Surplus to be surrendered £1,403,833	
NET TOTAL	£ 84,670,000	83,266,167		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.3.—Unanticipated expenditure arose through the purchase of additional stocks of paper because of earlier printing of examination papers, and the replacement of a cheque-packing machine.
- A.4.—The excess was due to additional expenditure on postal and telephone services in connection with the certificate examinations arising from industrial action and to the cost of the services generally being more than anticipated.
- A.5.—Work on a major project did not proceed at the anticipated pace.
- B.2.—Some projects did not proceed as anticipated and expenditure on others was less than expected.
- D.2.—Grants were payable in respect of a greater number of students than expected.
- D.4.—The excess was due to the purchase of additional film strips to reduce the backlog of applications.
- D.9.—The conditions for the payment of the grant-in-aid were not met.
- D.11.—Progress on certain projects was slower than anticipated.
- E.4.—The building programme was not completed as expected.
- E.7.—Progress on the development of certain aspects of youth policy was less than anticipated.

Vote 31

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees for genealogical researches, etc.	14,000	8,877
2. Sales of publications in Irish	61,000	59,826
3. Fees for photocopying services	33,000	30,467
4. Recoupment of certain travelling and subsistence expenses from the EEC	66,000	55,269
5. Contributions from the EEC for educational activities	169,000	178,627
6. Miscellaneous	100,000	269,068
	<u>£443,000</u>	<u>£602,134</u>

1 and 3. The level of demand for these services was less than expected.

4. Receipts were less than expected and some were not received until 1987.

5. Receipts were greater than expected due to a change in the timing of payments by the EEC.

6. The surplus is due mainly to the recoupment of remuneration of officers on secondment and to the crediting to the subhead of unidentified balances in certain suspense accounts (see Notes).

EXTRA REMUNERATION

Two Higher Executive Officers, two Executive Officers and one Staff Officer received allowances of £3,694, £3,694, £3,694, £1,956 and £634, respectively, and one Assistant Secretary received a special gratuity of £2,000 for special duties.

Five Higher Executive Officers, ten Executive Officers, five Staff Officers, twelve Clerical Officers, forty-one Clerical Assistants, one Paperkeeper, eighteen Messengers, two General Operatives, five Temporary Clerical Assistants, one Cleaner and seven Temporary Porters received sums varying from £403 to £6,779 in respect of overtime.

The total amount paid in respect of overtime was £255,717.

Eight Nightwatchmen were paid a total of £29,684 for extended hours.

One Senior Library Assistant, one Library Assistant Grade I, one Library Assistant Grade II and three Attendants received sums varying from £1,093 to £3,319 in respect of extra attendance, Sunday and night duty. The total amount paid in respect of extra attendance, Sunday and night duty was £12,842.

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

NOTES

In addition to the grants issued from the Vote, an extra amount of £17,000 was issued to the Royal Irish Academy of Music from the Vote for Increases in Remuneration and Pensions (No. 51).

The expenditure charged to Subhead A.2 includes *ex-gratia* payments totalling £71 to officers in respect of damaged or stolen personal property (E.109/41/41) and sums totalling £575 in respect of irrecoverable imprests (S.18/7/83).

Sums totalling £84,698 were brought to account as miscellaneous appropriations in aid in respect of irreconcilable credit balances in certain suspense accounts (S.18/7/83 and Department of Finance sanction dated 19/3/86).

A sum of £397 was written off in respect of receipts lost in transit from an outlying office of the Department (S.18/17/83).

Although responsibility for the National Library was transferred to the Department of the Taoiseach with effect from 10 June, 1986, this account includes expenditure on that service from 10 June 1986 to 31 December 1986 as follows:— Subhead A.1 (£366,845), Subhead A.2 (£3,723), Subhead A.3 (£16,536), Subhead A.4 (£10,031), Subhead E.1 (£68,000), and receipts amounting to £20,868 credited to Appropriations in Aid.

Vote 31

DETAILS OF EXPENDITURE ON COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES

Commissions, Committees and Special Inquiries	Expenditure		
	Subhead	Total for year ended 31st December, 1986	Total Expenditure to 31st December, 1986
	A.2		
	£	£	£
Consultative Council under Section 104 of The Vocational Education Act, 1930	1,327	1,327	1,327
Total	£ 1,327	1,327	1,327

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
9 Aibreán, 1987.

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 the Accounts and Statement are correct.

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

GRANTS-IN-AID ACCOUNTS OF GRANT-IN-AID FUNDS, 1986

	Balances on 1st January, 1986	Grants-in-Aid, 1986	Total	Expenditure, 1986	Balances on 31st December, 1986
	£	£	£	£	£
Purchase of Books, etc., and other activities for National Library (a)	58,150	135,000	193,150	193,150	—
Fund for general expenses of Cultural, Scientific and Educational Organisations	—	296,000	296,000	296,000	—
Fund for general expenses of Sports organisations and miscellaneous sports activities	—	1,604,299	1,604,299	1,604,299	—
Fund for general expenses of Youth organisations and other expenditure in relation to Youth	—	3,992,939	3,992,939	3,992,939	—
Total	£ 58,150	6,028,238	6,086,388	6,086,388	—

(a) This grant-in-aid was transferred to the Department of the Taoiseach in 1986 and the balance of the Fund was disposed of as follows:

	£
Expenditure prior to transfer to the Department of the Taoiseach	138,595
Balance transferred to the Department of the Taoiseach	54,555
	<u>£193,150</u>

AN ROINN OIDEACHAIS,
9 Aibreán, 1987.

D. Ó BRAONÁIN,
Accounting Officer.

Vote 31

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

	£
Aontas	94,500
Coimisiún na Rincí Gaelacha	1,000
Comhdháil Múinteoirí na Rincí Gaelacha	1,000
An Cumann le Béaloideas Éireann	2,000
An Cumann Scoilrámaíochta	14,500
Dublin Institute for Adult Education	33,500
Foras Éireann	3,000
Irish Committee of Historical Sciences	2,000
Irish Countrywomen's Association	25,000
Irish Youth Orchestra	22,000
National Adult Literary Agency	41,500
National Film Institute	13,500
People's College	18,000
Royal Society of Antiquaries of Ireland	1,000
Royal Zoological Society of Ireland	5,500
Schools Recital Scheme	13,000
Slógadh	5,000
	<hr/>
	£296,000

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 A)	997,650
Payments relating to the promotional activities of COSPÓIR, The National Sports Council	152,088
Sports Scholarships	29,956
Cultural Exchanges in Sport	5,001
Development Officers	168,836
Contributions towards the maintenance of Santry Stadium	32,879
Grants for International Competition	67,750
Grants for the Development of Sport in Deprived Areas	50,000
Grants for Outstanding Sportspersons	100,000
Miscellaneous	139
	<hr/>
	£1,604,299

SCHEDULE A

SCHEDULE OF GRANTS TO NATIONAL SPORTS ORGANISATIONS IN 1986

	£
Association for Adventure Sports	42,000
Bord Lúthchleas na hÉireann (Athletics)	60,000
National Athletic and Cycling Association	21,000
Badminton Union of Ireland	17,800
Irish Basketball Association	32,000
Irish Amateur Boxing Association	36,200
Cumann Camógaíochta na nGael (Camogie)	13,650
Irish Canoe Union	8,400
National Community Games	66,500
Irish Cricket Union	6,900
National Finance Committee for Amateur Football	52,500
Cumann Lúthchleas na nGael GAA (Football, Hurling, Rounders)	68,000
Golfing Union of Ireland	6,000
Irish Amateur Gymnastics Association	8,400
Comhairle Liathróid Láimhe na hÉireann (Handball)	24,000
Irish Hockey Union	6,800
Irish Ladies Hockey Union	13,600
Irish Judo Association	6,300
Olympic Council of Ireland	275,000
Irish Amateur Rowing Union	37,000
Irish Squash Rackets Association	11,600
Irish Amateur Swimming Association	23,000
Irish Schools Swimming Association	5,300

Vote 31

	£
Irish Lawn Tennis Association	24,500
Volleyball Association of Ireland	7,350
Irish Wheelchair Association (Sports Section)	30,000
Irish Yachting Association	7,400
Miscellaneous Grants under £5,000 (39 organisations)	86,450
	<hr/>
	£997,650

ANALYSIS OF PAYMENTS FROM THE GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH

	£
Grants to Youth Organisations (see Schedule B)	2,778,820
In-Service Training and Organisational Development Grants	95,000
Cross-Border Youth Exchange Scheme	29,360
British/Irish Youth Exchange Scheme	50,157
Foreign Exchanges	32,184
Youth Exchange Bureau	33,000
Political Education Officers	28,000
Gaisce—President's Award Scheme	45,000
Programme Development Grants	57,400
International Youth Year	24,810
Local Youth Service and Special Project Grant	818,250
Miscellaneous	958
	<hr/>
	£3,992,939

SCHEDULE B

GRANTS TO YOUTH ORGANISATIONS

	£
An Óige	64,300
Boys' Brigade	7,200
Catholic Boy Scouts of Ireland	201,100
Catholic Guides of Ireland	73,100
Catholic Young Men's Society	2,000
Catholic Youth Council	306,400
Church of Ireland Youth Council	59,000
Common Training Programme	7,180
Confederation of Peace Corps	14,000
Environmental Conservation Organisation for Youth	15,900
Feachtas	21,000
Federation of Irish Scout Associations	9,000
Federation of Irish Workcamp Organisations	18,300
Foroige	468,540
Girls' Brigade	11,200
Girls' Friendly Society	5,000
Irish Girl Guides	123,500
Irish Methodist Youth Department	4,200
Junior Chamber Ireland	10,500
Macra na Feirme	160,400
National Association for Youth Drama	14,000
National Federation of Youth Clubs	619,100
National Youth Council of Ireland	174,500
Ogra Chorcaí	161,600
Ogras	22,840
Order of Malta Cadet Corps	14,000
Presbyterian Youth	11,400
Scout Association of Ireland	155,200
Young Christian Workers	23,000
Young Women's Christian Association	1,360
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	£2,778,820

Vote 31

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

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1986

	Securities £	Cash £		Securities £	Cash £
Balances on 1st January, 1986	326,074	31,368	Cash invested in securities viz.:		
Transferred from Income Account for investment	—	27,007	11.75% Capital Stock, 2000	—	50,000
Securities bought viz. 11.75% Capital Stock, 2000	57,341	—	11% Capital Stock, 1988	—	1,000
11% Capital Stock, 1988	985	—	Conversion of £113 Bank balance to 104 Units of Commissioners of Charitable Donations and Bequests Common Investment Fund	113	—
Conversion of £113 Bank balance to 104 Units of Commissioners of Charitable Donations and Bequests Common Investment Fund	104	—	Securities sold viz. 10% ESB Premium Stock, 1991	750	—
Stocks sold viz. 10% ESB Premium Stock, 1991	—	875	Transferred to Income Account	—	875
	<u>£384,504</u>	<u>£59,250</u>	Balances on 31st December, 1986	<u>383,641</u>	<u>7,375</u>
				<u>£384,504</u>	<u>£59,250</u>

LIST OF SECURITIES HELD ON 31ST DECEMBER, 1986

	£
5.75% National Loan, 1982/87	280
6% Exchequer Loan, 1985/90	350
6.75% National Loan, 1986/91	400
7% ESB Stock, 1986/91	100
7% National Loan, 1987/92	960
7.25% ESB Stock, 1988/93	6
9.25% Exchequer Loan, 1991/96	1,000
9.75% National Loan, 1984/89	68,211
9.75% National Development Loan, 1992/97	1,300
10% ESB Premium Stock, 1991	40,598
11% National Loan, 1993/98	118,771
11% Capital Stock, 1988	985
11.50% Exchequer Stock, 1990	562
11.75% Capital Stock, 2000	57,341
12% Conversion Stock, 1995	45,072
13% ESB Stock, 1988	14,400
13% ESB Stock, 1990/92	20,910
14% National Loan, 1985/90	11,200
15% Conversion Stock, 1988	660
535 Units Commissioners of Charitable Donations and Bequests Common Investment Fund	535
	<u>£383,641</u>

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1986

Fund	Balances on 1st January, 1986	Receipts, 1986	Total	Payments, 1986	Balances on 31st December, 1986
	£	£	£	£	£
Killury or Nelan	37	120	157	—	157
Mary C. Ryan	147	1,005(a)	1,152	1,106	46
H. P. Mulock	8	16	24	15	9
Carlisle and Blake	585	782	1,367	45	1,322
Reid Bequest—Scheme A	284	282	566	562	4
—Scheme B	549	841	1,390	—	1,390
—Scheme C	1,389	1,719	3,108	78	3,030
Fr. O'Halloran	168	45	213	106	107
M. J. McEnery	1,043	310	1,353	716(b)	637
Lismore Endowment	—	174	174	174	—
Charleville	184	184	368	184	184
Burke Memorial	25	31	56	16	40
A. Mhic Shuibhne	161	13	174	—	174
Erasmus Smith	—	27,387	27,387	27,387(c)	—
M. A. Hardiman	16,196	4,117	20,313	15,860	4,453
TOTAL	£ 20,776	37,026	57,802	46,249	11,553

(a) This amount includes a sum of £875 transferred to the Income Account for distribution in 1986.

(b) This sum includes a transfer of £200 to the Capital Account for investment

(c) This sum includes a transfer of £26,807 to the Capital Account for investment.

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

	£
Balance on 1st January, 1986	257,403 (Dr)
Receipts from the Employment Guarantee Fund	650,000
	<u>392,597</u>
Payments in respect of capital grant projects for the construction of community recreational facilities	364,589
	<u>£28,008</u>
Balance on 31st December, 1986	

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
9th April, 1987.

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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	7,117,000	6,766,318	350,682	—
A.2.—Loans and Grants to Training College Students	493,000	511,052	—	18,052
A.3.—Special Courses for Teachers ...	135,000	132,659	2,341	—
B.—Examinations	4,000	2,381	1,619	—
SCHOOLS				
C.1.—Salaries, etc., of Teachers				
<i>Original</i> £296,704,000				
<i>Less Supplementary</i> 2,218,000				
	294,486,000	294,057,306	428,694	—
C.2.—Model Schools—Miscellaneous Expenses	99,000	97,138	1,862	—
C.3.—Incidental Expenses	1,004,000	1,028,842	—	24,842
C.4.—Miscellaneous Grants				
<i>Original</i> £422,000				
<i>Supplementary</i> 43,000				
	465,000	456,746	8,254	—
C.5.—Capitation Grants towards Operating Costs of National Schools				
<i>Original</i> £14,593,000				
<i>Less Supplementary</i> 100,000				
	14,493,000	14,445,347	47,653	—
C.6.—Aid towards the cost of School Books				
<i>Original</i> £780,000				
<i>Supplementary</i> 56,000				
	836,000	827,121	8,879	—
C.7.—Fees for pupils in Secondary Tops	13,000	10,290	2,710	—
C.8.—Special Educational Projects ...	545,000	561,922	—	16,922
C.9.—Grants towards Employment of Care-takers in National Schools ...	2,354,000	2,226,000	128,000	—
C.10.—Child Care Assistants in National Schools for the Handicapped ...	440,000	410,762	29,238	—
D.—Superannuation, etc., of Teachers				
<i>Original</i> £44,051,000				
<i>Less Supplementary</i> 493,000				
	43,558,000	41,696,122	1,861,878	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
E.—Building, Equipment and Furnishing of National Schools Original £28,234,000 Supplementary 4,766,000	33,000,000	33,214,227	—	214,227
GROSS TOTAL Original £396,988,000 Supplementary 2,054,000	£ 399,042,000	396,444,233	2,871,810	274,043
			Surplus of Gross Estimate over Expenditure £2,597,767	
Deduct— F.—Appropriations in Aid Original £17,278,000 Supplementary 302,000	Estimated 17,580,000	Realised 17,631,641	Surplus of Appropriations in Aid realised £51,641	
NET TOTAL Original £379,710,000 Supplementary 1,752,000	£ 381,462,000	378,812,592	Total Surplus to be surrendered £2,649,408	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £161,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.—The saving is due to a credit in respect of an out-of-date payable order.
- C.1.—In addition to the amount expended under this subhead, a sum of £13,517,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- C.2.—In addition to the amount expended under this subhead, a sum of £2,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- 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 £12,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- C.9.—Grants were payable in respect of fewer caretakers than anticipated. In addition to the amount expended under this subhead, a sum of £96,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- C.10.—The saving arose mainly due to delays by some Boards of Management in claiming grants. In addition to the amount expended under this subhead, a sum of £9,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- D.—In addition to the amount expended under this subhead, a sum of £1,657,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

Vote 32

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1.	TRAINING OF TEACHERS				
(a)	Training college entrance examination fees	... ..		42,000	34,261
(b)	Recovery of loans to training college students	... ..		11,000	8,762
2.	SUPERANNUATION, ETC., OF TEACHERS				
(a)	Income from securities formerly part of the National School Teachers' Pension Fund	... ..		11,000	11,250
(b)	Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc.	... ..		34,000	20,302
(c)	Contributions to the National School Teachers' Superannuation Schemes				
	Original	£14,120,000			
	Supplementary	100,000			
				14,220,000	14,270,038
(d)	Contributions to Teachers' Spouses and Children's Pension Scheme			2,810,000	2,762,580
3.	Miscellaneous				
	Original	£250,000			
	Supplementary	202,000			
				452,000	524,448
	TOTAL				
	Original	£17,278,000			
	Supplementary	302,000			
				£17,580,000	£17,631,641

1. (a) Fewer candidates than anticipated applied in 1986.
- (b) The amount of loans recovered was less than anticipated due to a fall in the number of loan holders and delays by newly qualified teachers in obtaining permanent teaching positions.
2. (b) Precise estimation of receipts is difficult.
3. Accurate estimation of miscellaneous receipts is difficult.

NOTES

The expenditure charged to subhead A.3 includes an *ex-gratia* payment of £65 made to a national teacher in respect of clothing damaged while attending a special course (S.18/17/83).

Expenditure charged to subhead C.2 includes an amount of £3,250 paid in settlement of a claim for compensation arising from an accident to a pupil at a Model School (S.18/35/78).

The amount of loans to training college students outstanding at 31 December, 1986 was £87,812 (subheads A.2 and F.1(b)).

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
9 Aibreán, 1987.

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, 1986, 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				
<i>Original</i> £177,589,000				
<i>Less Supplementary</i> 1,655,000				
	175,934,000	175,260,868	673,132	—
A.2.—Annual Grants to Vocational Education Committees				
<i>Original</i> £121,319,000				
<i>Less Supplementary</i> 10,125,000				
	111,194,000	111,641,842	—	447,842
B.1.—Grants under Section 109 of the Vocational Education Act, 1930	80,000	63,005	16,995	—
B.2.—Miscellaneous Vocational Education Services	38,000	38,654	—	654
C.—Grants to Secondary School Authorities				
<i>Original</i> £32,667,000				
<i>Less Supplementary</i> 525,000				
	32,142,000	32,060,200	81,800	—
D.1.—Comprehensive and Community Schools — Running Costs				
<i>Original</i> £41,214,000				
<i>Less Supplementary</i> 150,000				
	41,064,000	40,966,649	97,351	—
D.2.—Regional and other Technical and Specialist Colleges — Running Costs	50,960,000	50,959,986	14	—
E.—Training of Secondary and Vocational Teachers	1,410,000	1,359,560	50,440	—
F.1.—Superannuation of Secondary Teachers				
<i>Original</i> £11,825,000				
<i>Supplementary</i> 520,000				
	12,345,000	12,388,090	—	43,090
F.2.—Payments to Local Authorities in respect of Superannuation Charges	3,728,000	3,727,232	768	—
G.—Secondary, Vocational, Comprehensive and Community Schools, Regional and other Technical and Specialist Colleges and Specialist Teacher Training Colleges — Building Grants and Capital Costs				
<i>Original</i> £53,480,000				
<i>Less Supplementary</i> 2,000,000				
	51,480,000	51,361,516	118,484	—
H.1.—Secondary Schools—Annual Repayments of Building Loans	6,000	5,533	467	—

Vote 33

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.2.—Payments under Section 51(6) of the Vocational Education Act, 1930	550,000	511,173	38,827	—
I.—Examinations				
<i>Original</i> £7,249,000				
<i>Less Supplementary</i> 240,000				
	7,009,000	7,042,601	—	33,601
J.—Publication of Irish Text Books ...	66,000	63,287	2,713	—
K.—Miscellaneous:	1,000	1,108	—	108
GROSS TOTAL				
<i>Original</i> £502,182,000				
<i>Less Supplementary</i> 14,175,000				
	£ 488,007,000	487,451,304	1,080,991	525,295
			Surplus of Gross Estimate over Expenditure £555,696	
Deduct—	Estimated	Realised		
L.—Appropriations in Aid				
<i>Original</i> £61,553,000				
<i>Less Supplementary</i> 17,317,000				
	44,236,000	47,045,673		Surplus of Appropriations in Aid realised £2,809,673
NET TOTAL				
<i>Original</i> £440,629,000				
<i>Supplementary</i> 3,142,000				
	£ 443,771,000	440,405,631		Total Surplus to be surrendered £3,365,369

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £7,958,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- A.2.—In addition to the amounts expended under this subhead, a sum of £4,258,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.1.—Student enrolments were less than anticipated.
- D.1.—In addition to the amount expended under this subhead, a sum of £1,430,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- D.2.—In addition to the amount expended under this subhead, a sum of £1,033,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- E.—In addition to the amount expended under this subhead, a sum of £22,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- F.1.—In addition to the amount expended under this subhead, a sum of £573,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- F.2.—In addition to the amount expended under this subhead, a sum of £89,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- H.1.—The saving arose because of rounding up to the nearest thousand pounds when the estimate was prepared.

H.2.—Loan repayments to local authorities were less than anticipated.

K.—Unanticipated miscellaneous charges exceeded the token provision.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Examination fees of students			
	<i>Original</i>		
	<i>Less Supplementary</i>		
		£4,997,000	
		1,741,000	
		3,256,000	3,372,701
2. Sale of Irish Text Books	... ..	14,000	11,231
3. Refund of portion of capital grants (Subhead G)	... ..	200,000	192,911
4. Receipts from the EEC Social Fund			
	<i>Original</i>		
	<i>Less Supplementary</i>		
		£44,500,000	
		15,795,000	
		28,705,000	31,294,351
5. Contributions from the EEC for educational activities	... ..	132,000	130,244
6. Contributions towards the building and equipping costs of Community Schools	... ..	450,000	429,355
7. Superannuation, etc., of Secondary Teachers			
(a) Contributions to Secondary Teachers' Superannuation Scheme		9,003,000	8,971,111
(b) Contributions to Secondary Teachers' Spouses and Childrens' Pension Scheme	... ..	1,949,000	1,973,024
(c) Refund of gratuities under Secondary Teachers' Superannuation Scheme	... ..	8,000	9,475
8. Miscellaneous			
	<i>Original</i>		
	<i>Supplementary</i>		
		£300,000	
		219,000	
		519,000	661,270
TOTAL			
	<i>Original</i>		
	<i>Less Supplementary</i>		
		£61,553,000	
		17,317,000	
		£44,236,000	£47,045,673

2. The demand for text books in Irish was less than anticipated.

4. A payment in respect of 1984 claims was received which had not been anticipated.

7 (c) Refunds of gratuities were more than anticipated as precise estimation is difficult.

8. 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

Expenditure charged to subhead D.1 includes amounts ranging from £149 to £30,000 and totalling £107,329 paid in settlement of claims for compensation and in legal costs arising from accidents in two comprehensive and seven community schools (S.18/35/78 and Department of Finance sanctions dated 13/5/1986 and 20/2/1987).

The amount charged to subhead K includes sums totalling £590 in respect of irrecoverable imprests (S.18/7/83).

An amount of £1,092 was brought to account as miscellaneous Appropriations in Aid in respect of an irreconcilable balance in a suspense account (Department of Finance sanction dated 19/3/1986).

Vote 33

The amount by which local contributions paid fell short of the amount payable in 1986, on the basis of an overall contribution of 5% of the estimated cost of building and equipping community schools, was £47,764.

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
9 Aibreán, 1987.

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

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

STATEMENT OF LOANS

Loans issued towards building of Secondary Schools and repayments thereof (Subhead L.3)

Period	Amounts of Loans issued (1)	Repayments	
		Principal (2)	Interest (3)
	£	£	£
From 1st April, 1968 to 31st December, 1985	2,528,111	1,687,070	2,246,611
Yearended 31st December, 1986	Nil	112,744	80,167
TOTAL £	2,528,111	1,799,814	2,326,778

Principal outstanding (1) £2,528,111 — (2) £1,799,814 = £728,297

TRAINING AND EMPLOYMENT OF YOUNG PERSONS STATEMENT OF EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER, 1986

	£	£	£
Receipts from Department of Labour — Training and Employment of Young Persons (Grant-in-Aid) Account (Vote 41)			24,161,000
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		4,161,000	
			24,161,000
Balance on 31st December, 1986			Nil

D. Ó BRAONÁIN,
Accounting Officer.

AN FOINN OIDEACHAIS,
9 Aibreán, 1987.

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, 1986, in respect of Capital and Income.

CAPITAL ACCOUNT

	Securities £		Securities £
Balance on 1st January, 1986:		Balance on 31st December, 1986:	
War Loan, 3.50% Stock	400	War Loan, 3.5% 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
7.25% ESB Stock, 1988/93 ...	94	7.25% ESB Stock, 1988/93 ...	94
9.75% National Loan, 1984/89 ...	3,874	9.75% National Loan, 1984/89 ...	3,874
9.25% Exchequer Loan, 1991/96 ...	1,500	9.25% Exchequer Loan, 1991/96 ...	1,500
15% Conversion Stock, 1988 ...	200	15% Conversion Stock, 1988 ...	200
11% National Loan, 1993/98 ...	10,279	11% National Loan 1993/98 ...	10,279
14% National Loan, 1985/90 ...	1,800	14% National Loan, 1985/90 ...	1,800
	<u>£19,107</u>		<u>£19,107</u>

INCOME ACCOUNT

	£		£
Balance on 1st January, 1986	2,690	Travelling and subsistence expenses of members of Council	2,980
Registration fees	5,939	Recoupment of portion of the salary of the Officer who acts as Secretary to the Registration Council ...	130
Dividends received	2,013	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	1,240
	<u>£10,642</u>	Balance on 31st December, 1986	<u>6,292</u>
			<u>£10,642</u>

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
9 Aibreán, 1987.

Vote 34

SPECIAL SCHOOLS

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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	£ 2,672,000	£ 2,848,959	£ —	£ 176,959
B.—Transport Services	12,000	11,207	793	—
C.—Building and Equipment Grants ...	1,500,000	449,896	1,050,104	—
D.—Courses in Child Care	11,000	10,719	281	—
E.—Superannuation	18,000	30,780	—	12,780
GROSS TOTAL	£ 4,213,000	3,351,561	1,051,178	189,739
			Surplus of Gross Estimate over Expenditure £861,439	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised £2,632	
F.—Appropriations in Aid	54,000	51,368		
NET TOTAL	£ 4,159,000	3,300,193	Net Surplus to be surrendered £858,807	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The cost of security was higher than anticipated.
 B.—Fuel costs were less than expected.
 C.—Construction work on a major project did not commence in 1986 as expected.
 E.—Two officers retired unexpectedly.

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	53,000	50,568
	£54,000	£51,368

1. Miscellaneous receipts were less than anticipated.

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
9 Aibreán, 1987.

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, 1986, 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	466,000	454,300	11,700	—
A.2.—An tÚdarás Um Ard-Oideachas — General (Non-Capital) grants to Universities and Colleges and Designated Institutions of Higher Education	89,429,000	89,429,000	—	—
A.3.—An tÚdarás Um Ard-Oideachas — Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education	13,670,000	12,060,000	1,610,000	—
A.4.—An tÚdarás Um Ard-Oideachas — Capital Grants for Furniture and Equipment for Universities and Col- leges and Designated Institutions of Higher Education	1,250,000	1,250,000	—	—
B.—Dublin Dental Hospital — Dental Education Grant	1,545,000	1,545,000	—	—
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	82,449	17,551	—
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	68,102	31,898	—
E.—Dublin Institute for Advanced Studies	1,729,000	1,729,000	—	—
GROSS TOTAL	£ 108,290,000	106,618,851	1,671,149	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,671,149	
Deduct—			Deficiency in Appropriations in Aid realised £1,000	
F.—Appropriations in Aid	1,000	—	Net Surplus to be surrendered £1,670,149	
NET TOTAL	£ 108,289,000	106,618,851		

Vote 35

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.3.—The planning of two projects did not proceed as expected.

D.1.—The final cost on Cork Dental School and Hospital project was less than anticipated.

D.2.—The expenditure was less than anticipated.

APPROPRIATIONS IN AID

There were no receipts in 1986.

NOTES

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

	£
An tÚdarás Um Ard-Oideachas — General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education	2,420,000
Dublin Dental Hospital — Dental Education Grant	25,000
Dublin Institute for Advanced Studies	44,000

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, 1986	82,449
Expenditure, 1986	82,449
Balance on 31st December, 1986	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, 1986	68,102
Expenditure, 1986	68,102
Balance on 31st December, 1986	Nil

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
9 Aibreán, 1987.

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1986, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Tourism, 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	2,024,000	2,073,325	—	49,325
A.2.—Consultancy Services	25,000	24,325	675	—
B.1.—Travelling and Incidental Expenses	380,000	415,695	—	35,695
B.2.—Postal and Telecommunications Services	130,000	142,901	—	12,901
B.3.—Office Machinery and other Office Supplies	36,000	59,322	—	23,322
SEA FISHERIES				
C.1.—Sea Fisheries Development ...	445,000	386,114	58,886	—
C.2.—Main Fishery Harbour Works, including payments to the Fishery Harbour Centres Fund	1,800,000	1,193,365	606,635	—
C.3.—Fishery Harbour Centres Fund — Grants under Fishery Harbour Centres Act, 1968	1,000	44,000	—	43,000
D.1.—An Bord Iascaigh Mhara — Administration and Current Development (Grant-in-Aid)	4,868,000	4,714,729	153,271	—
D.2.—An Bord Iascaigh Mhara — Capital Development (Grant-in-Aid) ...	2,102,000	1,814,000	288,000	—
D.3.—Repayment of Advances	1,250,000	1,250,000	—	—
INLAND FISHERIES				
E.—Inland Fisheries Development ...	5,579,000	5,682,881	—	103,881
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 and other property	1,000	—	1,000	—

Vote 36

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL	£ 18,712,000	17,870,657	1,109,467	268,124
			Surplus of Gross Estimate over Expenditure £841,343	
Deduct-	Estimated	Realised	Deficiency in Appropriations in Aid realised	
I.—Appropriations in Aid	1,206,000	870,620	£335,380	
NET TOTAL	£ 17,506,000	17,000,037	Net Surplus to be surrendered £505,963	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £50,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.1.—Excess due to expenditure on home travel being greater than anticipated arising from increased activity in (a) the holding of Public Inquiries in relation to designation of areas for mariculture development and (b) the enforcement of EEC fishery regulations.
- B.2.—Usage of postal and telephone services was greater than anticipated.
- B.3.—Excess was due to the cost of necessary up-grading of computer equipment.
- C.1.—Expenditure on boat hire and research equipment was less than anticipated. In addition, certain works planned under the Bantry Bay aid project were not undertaken in the year.
- C.2.—Works on the provision of a synclorift at Killybegs and on a major development scheme at Greencastle commenced later than expected.
- C.3.—Excess due to increased subvention required by the Fishery Harbour Centres Fund for settlement of a claim for compensation for injuries to a fisherman at Killybegs and for the provision of equipment at Castletownbere and Rossaveel.
- D.2.—Grants approved under the Marine Credit Plan and the Mariculture Grants Scheme did not mature for payment as early as anticipated.
- E.—In addition to the amount expended under this subhead, a sum of £86,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- 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	1,144,000	785,791
2. Lettings of fishing rights	11,000	9,696
3. Miscellaneous receipts	51,000	75,133
	£1,206,000	£870,620

Vote 36

1. The number of foreign vessels detained was significantly less than anticipated. In addition, a number of cases scheduled for hearing in 1986 were still before the courts at the end of the year.
2. and 3. It is difficult to accurately forecast these receipts.

Miscellaneous receipts comprise:—

	£
Refunds of air fares from the EEC	36,829
Salmon export licences	12,800
Refund from Office of Attorney General of fees paid to a consultant	11,143
Refund of salary	6,847
Refund from Department of Communications of travelling expenses in connection with the Betelgeuse oilspill	2,555
Refund from Office of Public Works in respect of charges made in previous years	2,486
Special local licence receipts	1,180
Administration of Salmon Conservancy Fund	900
Miscellaneous	393
	<hr/> £75,133 <hr/>

EXTRA REMUNERATION

Six officers received allowances ranging from £506 to £1,270 for attendance at certain meetings abroad. A total of £7,929 was paid to twenty-two officers for attendance at meetings abroad.

Seven officers received sums ranging from £535 to £1,832 in respect of overtime. A total of £9,123 was paid to twenty-one officers.

A Fish Quality Officer and a Clerical Assistant received allowances of £367 and £49 respectively for the performance of higher duties.

A Serological Assistant on loan from the Department of Agriculture received an allowance of £155 for the performance of laboratory technician duties during the period 9th July to 26th September, 1986 (E.34/1/79).

NOTES

A vehicle valued at £1,500 was transferred without charge to the Forest and Wildlife Service (S.27/1/78).

A sum of £106 was paid in respect of damage caused in two accidents involving vehicles on hire to the Department (D.305/1/63).

In addition to the Grant-in-Aid issued from the Vote, an extra amount of £105,000 was issued to An Bord Iascaigh Mhara from the Vote for Increases in Remuneration and Pensions (No. 51).

The following sums were written off:—

£42 in respect of four pre-paid rail warrants lost in the post (D.305/1/63).

£600 in respect of an overpayment for boat hire (S.86/4/77).

P. WHOOLEY,
Accounting Officer.

DEPARTMENT OF THE MARINE,
22nd April, 1987.

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

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1986, compared with the sum granted, for salaries and expenses in connection with Forestry, Timber Processing, Wildlife Conservation, Game Development and Amenities, 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	12,676,000	12,659,484	16,516	—
A.2.—Consultancy Services	1,000	12,500	—	11,500
B.1.—Travelling and Incidental Expenses	2,999,000	2,819,155	179,845	—
B.2.—Postal and Telecommunications Services	655,000	629,470	25,530	—
B.3.—Office Machinery and other Office Supplies				
<i>Original</i> £321,000				
<i>Supplementary</i> 150,000				
	471,000	404,581	66,419	—
C.1.—Payment to Grant-in-Aid Fund for the Acquisition of Land (Grant-in-Aid)	5,050,000	5,050,000	—	—
C.2.—Forest Development and Management				
<i>Original</i> £29,362,000				
<i>Supplementary</i> 150,000				
	29,512,000	29,220,334	291,666	—
C.3.—Sawmilling	409,000	352,128	56,872	—
D.—Grants for Afforestation Purposes etc., including promotion thereof				
<i>Original</i> £855,000				
<i>Supplementary</i> 600,000				
	1,455,000	1,476,125	—	21,125
E.—Forestry Education	175,000	173,787	1,213	—
F.—John F. Kennedy Park	222,000	217,177	4,823	—
G.—Game Development and Management	532,000	536,694	—	4,694
H.—Wildlife Conservation	154,000	155,124	—	1,124
I.—Agency, Advisory and Special Services	268,000	253,321	14,679	—
J.—Repayment to the Central Fund Under Section 6 of the State Guarantees Act 1954	1,157,000	1,157,054	—	54
GROSS TOTAL				
<i>Original</i> £54,836,000				
<i>Supplementary</i> 900,000				
	£ 55,736,000	55,116,934	657,563	38,497

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
			Surplus of Gross Estimate over Expenditure £619,066	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>		
K.—Appropriations in Aid			Surplus of Appropriations in Aid realised £457,222	
Original £17,881,000				
Supplementary 899,000				
£18,780,000	18,780,000	19,237,222		
NET TOTAL			Total Surplus to be surrendered £1,076,288	
Original £36,955,000				
Supplementary 1,000				
£36,956,000	36,956,000	35,879,712		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—A sum of £864,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

A.2.—Excess arose from the necessity to engage consultants to provide commercial advice on the Department's timber supply contract with a customer whose operation was the subject of take-over negotiations.

B.1.—Expenditure on staff travelling, advertising and miscellaneous expenses was less than anticipated.

B.3.—Expenditure on two computer projects was less than expected due to supply delays.

C.2.—A sum of £502,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

C.3.—Labour costs were lower than expected.

E.—A sum of £8,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

F.—A sum of £6,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

G.—A sum of £8,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

I.—Saving was mainly due to a re-organisation of research programmes which resulted in lower funding requirements. In addition subscriptions to international organisations were less than expected due to non-receipt of some demands.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
FOREST RECEIPTS:		
Sales of Timber	16,624,000	16,751,594
Rents (housing, grazing, shooting, etc.)	121,000	174,752
Sale of houses to Foresters	105,000	113,509
Sales of plants, refunds of travelling expenses, etc. (a)		
Original £644,000		
Supplementary 899,000		
	1,543,000	1,905,306
SAWMILL RECEIPTS:		
Receipts from Sawmills (Subhead C.3.)	387,000	292,061
TOTAL		
Original £17,881,000		
Supplementary 899,000		
	£18,780,000	£19,237,222

Vote 37

Rents—

Revenue was greater than expected due to the amount of land available for letting.

Sale of Houses to Foresters—

Receipts under this heading are difficult to estimate accurately.

Miscellaneous (a)—

The increase in private afforestation led to (1) an increase in refunds from the EEC and (2) an increase in sales of plants and seeds.

Sawmill Receipts—

Revenue was lower than expected due to poor demand.

(a) Miscellaneous Appropriations in Aid comprise:—

	£
Receipts from EEC in respect of planting grants under Western Package	1,478,058
Sales of plants and seeds	200,921
Amenity receipts	83,483
Compensation	34,557
Killykeen forest chalets	34,165
Sale of scrap	19,843
Courses	11,951
Refund of Air Fares	9,152
Trees for Ireland	8,997
Receipts from EEC Social Fund	7,300
Various refunds (Salaries, etc.)	5,418
Sales of Venison	5,325
Miscellaneous	6,136
	£1,905,306

EXTRA REMUNERATION

Three officers received amounts of £1,625, £648 and £423 in respect of overtime. A total of £8,948 was paid to forty-nine officers for overtime.

One officer was paid £556 in respect of attendance at meetings abroad. A total of £1,961 was paid to ten officers in respect of delegates' allowance.

Four officers were paid amounts varying from £875 to £1,727 for the performance of higher duties. The total amount paid was £4,767 to five officers.

A gratuity of £2,500 was paid to an Assistant Principal Officer who acted as Secretary to the Forestry Review Group.

NOTES

1. A total of £169,543, comprising £126,499 damages in eight cases and £43,044 costs in eight cases, was paid in respect of personal injury claims by employees arising out of accidents at work (E.112/68/86, E.112/6/83, E.112/13/86, E.112/5/86, E.112/13/82, E.112/37/86, E.112/20/86, E.112/38/86, E.112/15/80, E.112/12/85, E.112/11/82, and E.112/26/84).
2. A total of £3,812, comprising £1,255 damages and £2,500 costs in one case, and £57 in another case, was paid in respect of claims arising out of accidents involving vehicles of the Forest and Wildlife Service. In another case towing and repair costs totalling £976 were paid in respect of a Forest and Wildlife Service tractor which was damaged in an accident (S.86/4/77 and S.48/2/51).
3. £21,737, including £3,595 costs in four cases and £341 fees in two cases, was paid in nineteen cases arising from the operations of the Forest and Wildlife Service (S.86/4/77, S.86/9/82 and D.305/1/63).
4. £10,000 was paid in respect of a claim by the parents of a boy who was killed by a falling tree while fishing on private grounds near Aughavannagh forest (S.86/4/77).
5. £254 including £80 *ex gratia*, in one case, was paid in respect of three items of loss (E.109/83/67 and D.305/1/63).

The following items were written off:—

6. £129,425 — losses resulting from forest fires (S.86/7/39 and D.305/1/63).
7. £38,711 — losses in respect of thefts of property (S.86/4/77 and D.305/1/63).
8. £1,512 — unrecovered overpayments of wages (D.305/1/63).
9. £1,675 — in respect of bad debts (S.86/4/77 and D.305/1/63).
10. £60,135 — damage to buildings and materials as a result of fires (S.86/7/39 and D.305/1/63).

11. £307 — in respect of damage caused by vandals (D.305/1/63).
 12. £73 — cash stolen (D.305/1/63).
 13. A vehicle valued at £1,500 was transferred without charge from Fisheries Division (S.27/1/78).
 14. Expenditure in respect of Review Group and Council on account of which payments were made in the year ended 31st December, 1986—

Group or Council	Year of Appointment	Expenditure	
		Total for year ended 31st December, 1986	Total expenditure to 31st December, 1986
		£	£
Wildlife Advisory Council ...	1978	19,388	94,565
Forestry Review Group ...	1984	1,157	37,402
TOTAL	£	20,545	131,967

STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC.,
 AT 31ST DECEMBER, 1986

	£
Chipboard Products, Limited	453,847
Interest accrued as at 31st December, 1986	414,715

GRANT-IN-AID FUND FOR THE ACQUISITION OF LAND

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1986

	£
Balance on 1st January, 1986	1,510,891
Grant-in-Aid, 1986	5,050,000
Amounts received from sundry sources for sale of land, etc.	122,568
	<u>6,683,459</u>
Expenditure, 1986	4,751,021
Balance on 31st December, 1986	<u>£1,932,438</u>

J. C. HOLLOWAY,
Accounting Officer.

DEPARTMENT OF ENERGY,
 30th April, 1987.

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, 1986

MANUFACTURING ACCOUNT

	Cong	Dundrum	Total	Cong	Dundrum	Total
	£	£	£	£	£	£
Value of Raw Material	69,346	70,746	140,092	251,244	272,005	523,249
Carriage Inwards	19,896	28,864	48,760			
Cost of raw material	89,242	99,610	188,852			
Factory Wages	138,185	153,139	291,324			
Electricity	13,530	10,478	24,008			
Repair and maintenance	10,287	8,778	19,065			
£	251,244	272,005	523,249	251,244	272,005	523,249
				Trading Account — Cost of Goods produced		
				£		

TRADING ACCOUNT

	Cong	Dundrum	Total	Sales	Cong	Dundrum	Total
	£	£	£				
Stock of finished goods at 1st January, 1986	24,543	74,698	99,241	...	289,815	279,789	569,604
Add cost of goods produced	251,244	272,005	523,249	...			
	275,787	346,703	622,490	...			
Less stock of finished goods at 31st December, 1986	47,694	93,235	140,929	...			
Cost of goods sold (a)	228,093	253,468	481,561	...			
Profit and Loss Account — Gross Profit	61,722	26,321	88,043	...			
	289,815	279,789	569,604	£			

(a) (Including supplies for Department's use)

PROFIT AND LOSS ACCOUNT

	Cong	Dundrum	Total	Trading Account — Gross Profit	Cong	Dundrum	Total
Foresters' salaries and other office expenses	£ 34,719	£ 29,966	£ 64,685		£ 61,722	£ 26,321	£ 88,043
Insurance (notional)	3,616	4,026	7,642				
Depreciation — Buildings	5,807	4,191	9,998				
Depreciation — Machinery	4,698	7,877	12,575				
Net Profit	48,840	46,060	94,900	Net Loss	—	19,739	19,739
	12,882	—	12,882				
£	61,722	46,060	107,782		61,722	46,060	107,782
Gross Capital Investment in Fixed Assets at 31st December, 1985							
Less Aggregate Depreciation to 31st December, 1985	...	...	...	
Net Capital Investment in Fixed Assets at 31st December, 1985	...	...	...	
Add Capital Investment in Fixed assets in year ended 31st December, 1986	...	...	...	
Less Depreciation in year ended 31st December, 1986 (as shown above)	...	...	...	
Net Capital Investment in Fixed Assets at 31st December, 1986	...	...	...	
Add Value of Stock at 31st December, 1986	...	...	...	
Capital Employed at 31st December, 1986	...	...	...	
					£ 329,135	£ 382,382	£ 711,517

The provision for depreciation in these accounts represents capital in fact refunded to the Exchequer (merged in Appropriations-in-Aid). The aggregate of such provisions must therefore be deducted from the Gross Capital Investment figures to determine the capital currently employed.

FOREST AND WILDLIFE SERVICE,
DEPARTMENT OF ENERGY,
30TH APRIL, 1987.

J. C. HOLLOWAY,
Accounting Officer.

ACCOUNT of the sum expended, in the year ended 31st December, 1986, compared with the sum granted, for salaries and expenses in connection with Tourism, and for payment of a grant and certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION, ETC.				
A.1.—Salaries, Wages and Allowances	210,000	208,779	1,221	—
A.2.—Consultancy Services	150,000	153,335	—	3,335
B.—Travelling and Incidental Expenses				
<i>Original</i> £25,000				
<i>Supplementary</i> 4,000	29,000	25,159	3,841	—
C.—Postal and Telecommunications Services	12,000	12,000	—	—
BORD FÁILTE ÉIREANN				
D.1.—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)				
<i>Original</i> £21,267,000				
<i>Supplementary</i> 239,000	21,506,000	21,506,000	—	—
D.2.—Development of Holiday Accommodation (Grant-in-Aid)				
<i>Original</i> £2,430,000				
<i>Less Supplementary</i> 100,000	2,330,000	2,330,000	—	—
D.3.—Development of Supplementary Holiday Accommodation (Grant-in-Aid)	368,000	288,000	80,000	—
D.4.—Tourism Development Works (Grant-in-Aid)				
<i>Original</i> £1,102,000				
<i>Less Supplementary</i> 236,000	866,000	702,000	164,000	—
D.5.—Development of Bantry House (Grant-in-Aid)				
<i>Original</i> Nil				
<i>Supplementary</i> £20,000	20,000	20,000	—	—
E.—Currency Exchange Loss on certain Industrial Credit Corporation plc Foreign Borrowing for Tourism Development				
<i>Original</i> £101,000				
<i>Supplementary</i> 93,000	194,000	180,405	13,595	—
GROSS TOTAL				
<i>Original</i> £25,665,000				
<i>Supplementary</i> 20,000	£ 25,685,000	25,425,678	262,657	3,335

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
			Surplus of Gross Estimate over Expenditure £259,322	
	Estimated	Realised	Surplus of Appropriations in Aid realised £1,417	
Deduct—				
F.—Appropriations in Aid	1,000	2,417		
NET TOTAL			Total Surplus to be surrendered £260,739	
Original £25,664,000				
Supplementary 20,000				
£	25,684,000	25,423,261		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £6,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- B.—The level of travel did not increase to the extent anticipated when the Supplementary Estimate was being prepared.
- D.1.—In addition to the Grant-in-Aid issued from the Vote, an extra amount of £119,000 was issued to Bórd Fáilte from the Vote for Increases in Remuneration and Pensions (No. 51).
- D.3.—Applications under this scheme materialised more slowly than expected.
- D.4.—Demand for grants under this scheme was less than expected.
- E.—Following devaluation the Irish currency stabilised in the latter part of the year resulting in a reduction in exchange rate losses.

APPROPRIATIONS IN AID

The number of EEC meetings during the year was greater than expected and consequently receipts of air fare refunds exceeded expectations.

EXTRA REMUNERATION

Two officers received sums of £118 and £371, respectively, for duties as delegates at meetings abroad.

PATRICK WHOOLEY,
Accounting Officer.

DEPARTMENT OF TOURISM, FISHERIES AND FORESTRY,
18th March, 1987.

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.

Vóta 39

ROINN NA GAELTACHTA

CUNTAS ar an tsuim a caitheadh, sa bhliain dar chríoch an 31 Nollaig, 1986, 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	Caitheachas	Caitheachas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
	£	£	£	£
A.—Tuarastail, Pá agus Liúntais	822,000	821,951	49	—
B.—Costais Taistil agus Costais Theagh-mhasacha	133,000	130,681	2,319	—
C.—Seirbhísí Poist agus Teileachumarsáide	50,000	48,672	1,328	—
D.—Tithe Gaeltachta—Deontais faoi Achtanna na dTithe (Gaeltacht), 1929 go 1979 Meastachán bunaidh £1,625,000 Lúide Meastachán forlíontach 250,000	1,375,000	1,311,000	64,000	—
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht Meastachán bunaidh £1,800,000 Lúide Meastachán forlíontach 200,000	1,600,000	1,404,578	195,422	—
F.—Scéimeanna Cultúrtha agus Sóisialacha	1,630,000	1,614,478	15,522	—
G.—Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair) Meastachán bunaidh £2,197,000 Meastachán forlíontach 30,000	2,227,000	2,227,000	—	—
H.1.—Údarás na Gaeltachta — Caitheachas Reatha (Deontas-i-gCabhair) ...	2,042,000	2,042,000	—	—
H.2.—Údarás na Gaeltachta — Caitheachas Caipitil (Deontas-i-gcabhair) Meastachán bunaidh £4,175,000 Meastachán forlíontach 2,205,000	6,380,000	6,380,000	—	—
H.3.—Costais Toghcháin — Údarás na Gaeltachta (Uimh. 5 de 1979) ...	1,000	44	956	—
I.—Oifig Eorpach do Theangacha Neamh-fhorleathana	27,000	27,000	—	—
AN MÓR IOMLÁN Meastachán bunaidh £14,502,000 Meastachán forlíontach 1,785,000	£ 16,287,000	16,007,404	279,596	—
			Farasbarr ag an Meastachán Iomlán ar an gCaitheachas £279,596	
	Mar a measadh	Mar a fuarthas	Farasbarr sna Leithris-i-gCabhair a fuarthas £15,610	
Baintear de— J.—Leithris-i-gCabhair	6,000	21,610		
AN GLAN-IOMLÁN Meastachán bunaidh £14,496,000 Meastachán forlíontach 1,785,000	£ 16,281,000	15,985,794	Farasbarr Iomlán atá le tabhairt suas £295,206	

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

A.—Fuarthas £31,000 breise ó Vóta 51.

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

	£	£
<i>Caiteachas Caipitil—</i>		
Bóithre	191,673	
Uisce agus séarachas	84,199	
Muiroibreacha	174,835	
Forbairt chomharchumann	103,920	
Hallaí agus Coláistí Gaeilge	41,590	
Áiseanna chaitheamh aimsire	37,820	
Cóiríocht saoire	5,903	
Báid iascaigh	2,351	
Crann Tógála don bhád “Naomh Ciaráin”	9,190	
Seomraí oibre	1,050	
Áras Mháirtín Uí Chadhain — oibreacha feabhsúcháin agus trealamh oifige	23,500	
Saoráidí ilghnéitheacha	35,750	
		711,781
<i>Caitheachas Eile—</i>		
Uisce agus séarachas	395,471	
Forbairt chomharchumann	297,326	
		692,797
		<u>£1,404,578</u>

Bhain £250 den chaiteachas ar chóiríocht saoire le deontais, nach dtéann thar £200 in aon chás áirithe, chun tithe a chóiriú do chuairteoirí. Bhain an fuilleach le deontais fhorlíontacha (de bhreis ar dheontais ó Bhord Fáilte Éireann) i gcás óstáin agus clós carbháin.

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 — uisce agus séarachas ach go háirithe.

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 teaghlach acu	71,160
Lucht iostais a choinníonn foghlaiméoirí aitheanta Gaeilge	1,114,079
Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha i nGaeilge	166,947
Comhaltas Ceoltóirí Éireann	125,000
Feabhsú Coláistí Gaeilge lasmuigh den Ghaeltacht	41,000
Caillteanas ar an “Naomh Ciarán” don tseirbhís idir Dún na Séad agus Cléire	27,850
Siamsa Tíre	21,000
Scéim Spreagtha na Gaeilge i dtithe cónaithe nua	8,400
Bunscoil chónaithe lán-Ghaelach	6,916
Féilte éagsúla	8,825
Áras Mháirtín Uí Chadhain — deontas reachtála	20,000
Seirbísí ilghnéitheacha	3,301
	<u>£1,614,478</u>

H.1—Fuarthas £57,000 breise ó Vóta 51 d’Údarás na Gaeltachta.

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

G.—Fuarthas £7,000 breise ó Vóta 51 do Bhord na Gaeilge.

Vóta 39

LEITHRIS-I-gCABHAIR

	Mar a measadh	Mar a fuarthas
	£	£
1. Aisíoc iasachtaí	5,000	7,023
2. Fáltais ilghnéitheacha	1,000	14,587
	£6,000	£21,610

1. Aisíocadh tráthchodanna d'iasachtaí i 1986 a raibh súil leo i 1985.
2. Ní féidir fáltais mar seo a mheas go cruinn. Is iad is mó atá san áireamh ná (i) aisíoc deontas (£12,186 san iomlán) ó Oifig na nOibreacha Poiblí i leith chostas muiroibreacha; (ii) aisíoc deontas (£1,330 san iomlán) faoi scéimeanna éagsúla; (iii) ranníocaíocht (£541) ó Chomhairle Chontae i leith chostas muiroibreacha; agus (iv) suimeanna (£430 san iomlán) in orduithe íocaíochta a eisíodh roimh 1 Eanáir 1986 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. Íocadh £60 in iomlán le trí oifigeach i leith ragoibre.

CUNTAS CHISTE NA GAEILGE

	£
Fuilleach ar 1 Eanáir, 1986	52,050
Deontas-i-gCabhair, 1986	2,227,000
	2,279,050

Íocaíochtaí le:—

	£
Bord na Gaeilge	1,105,000*
Bord na Leabhar Gaeilge	198,580
Comhdháil Náisiúnta na Gaeilge	240,000
Gael-Linn	315,000
Conradh na Gaeilge	142,000
An tOireachtas	54,000
Cumann na bhFiann	83,000
An Comhlachas Náisiúnta Drámaíochta	56,000
Taibhdhearc na Gaillimhe	56,000
Amharclann Ghaoth Dobhair	2,500
An Gael-Acadamh	14,000
	2,266,080

Fuilleach ar 31 Nollaig, 1986	£12,970
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*Anuas air sin fuair Bord na Gaeilge £7,000 breise ó Vóta 51.

SÉAN OLDEN,
Oifigeach Cuntasaíochta.

ROINN NA GAELTACHTA,
31 Márta, 1987.

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, 1986, 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	55,380,000	54,903,897	476,103	—
A.2.—Office Machinery and other Office Supplies				
<i>Original</i> £885,000				
<i>Less Supplementary</i> 200,000	685,000	704,653	—	19,653
A.3.—Travelling and Incidental Expenses				
<i>Original</i> £6,129,000				
<i>Less Supplementary</i> 500,000	5,629,000	5,420,981	208,019	—
A.4.—Postal and Telecommunications Services				
<i>Original</i> £3,413,000				
<i>Less Supplementary</i> 350,000	3,063,000	2,657,679	405,321	—
A.5.—Advertising and Publicity	353,000	345,950	7,050	—
A.6.—Consultative Councils, Inquiries and Reports	39,000	28,497	10,503	—
A.7.—Consultancy Services	15,000	6,590	8,410	—
EDUCATION, RESEARCH AND ADVISORY SERVICES				
B.1.—University Colleges	9,814,000	9,779,420	34,580	—
B.2.—Agricultural Schools and Farms	751,000	762,556	—	11,556
B.3.—An Foras Talúntais — Grant-in-Aid for General Purposes	15,819,000	15,772,100	46,900	—
B.4.—An Foras Talúntais — Grant-in-Aid for Capital Purposes	100,000	100,000	—	—
B.5.—Research and Testing	1,524,000	1,418,082	105,918	—
B.6.—County Committees of Agriculture	219,000	219,000	—	—
B.7.—Irish Co-operative Organisation Society — Grant for General Expenses	22,000	22,000	—	—
B.8.—Irish Countrywomen's Association-Grant for General Expenses	24,000	24,200	—	200

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.9.—Macra na Feirme — Grant for General Expenses	45,000	45,000	—	—
B.10.—Federation of Irish Bee-Keepers Association — Grant for General Expenses	1,000	1,000	—	—
B.11.—Prizes at Shows, etc.	20,000	20,000	—	—
B.12.—Muintir na Tíre — Grant-in-Aid for General Expenses	30,000	30,000	—	—
B.13.—An Chomhairle Oiliúna Talmhaíochta — Grant-in-Aid for General Purposes Original £16,425,000 Supplementary 835,000	17,260,000	17,232,500	27,500	—
B.14.—An Chomhairle Oiliúna Talmhaíochta — Grant-in-Aid for Capital Purposes	400,000	327,042	72,958	—
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE				
C.1.—Improvement of Livestock ...	987,000	833,705	153,295	—
C.2.—Bovine Tuberculosis Eradication Original £19,000,000 Supplementary 1,300,000	20,300,000	20,280,282	19,718	—
C.3.—Brucellosis Eradication	4,250,000	4,249,715	285	—
C.4.—General Disease Control and Eradication Original £1,322,000 Less Supplementary 1,250,000	72,000	42,171	29,829	—
C.5.—Payments to Bovine Tuberculosis and Brucellosis Eradication Schemes Depopulation Fund (Grant-in-Aid) Original £1,250,000 Supplementary 400,000	1,650,000	1,650,000	—	—
PRODUCTION AND DEVELOPMENT AIDS				
D.1.—Poultry and Eggs	25,000	17,123	7,877	—
D.2.—Scheme of Assistance for the Expansion of the Cattle Breeding Herd ...	1,000	30,520	—	29,520
D.3.—Aid for National Potato Co-operative	50,000	400	49,600	—
D.4.—Aid for Horticultural Co-operatives	50,000	16,101	33,899	—
D.5.—Market Co-ordination for Horticultural Industry	50,000	17,152	32,848	—
D.6.—Grants for Conversion of Glasshouse Heating to Solid Fuel ...	100,000	11,352	88,648	—

Service	Expenditure compared with Grant	Grant	Expenditure	Expenditure compared with Grant	
				Less than Granted	More than Granted
		£	£	£	£
D.7.—Weather Damage Relief Schemes					
<i>Original</i>	£19,650,000				
<i>Less Supplementary</i>	1,160,000	18,490,000	17,760,521	729,479	—
FOOD SUBSIDIES					
E.—Subsidies on Milk and Dairy Produce					
<i>Original</i>	£18,400,000				
<i>Less Supplementary</i>	2,100,000	16,300,000	15,806,326	493,674	—
OTHER SERVICES					
F.1.—Agricultural Credit Corporation		1,000	4,722	—	3,722
F.2.—Payment under Exchange Rate Guarantee on Loans for Agricultural Purposes					
<i>Original</i>	£600,000				
<i>Supplementary</i>	6,675,000	7,275,000	6,582,933	692,067	—
F.3.—Interest Subsidy Scheme for Non-Development Farmers	... ..	1,000	63,291	—	62,291
F.4.—Interest Subsidy Scheme for Farmers in Severe Financial Difficulty					
<i>Original</i>	£1,500,000				
<i>Supplementary</i>	700,000	2,200,000	2,199,013	987	—
G.1.—Pension Payments to Former Employees of the Dairy Disposal Company Limited		50,000	38,037	11,963	—
G.2.—Pigs and Bacon Commission — Pension Payments, etc, to Former Employees and Winding up Expenses					
<i>Original</i>	£6,000				
<i>Supplementary</i>	1,079,000	1,085,000	991,503	93,497	—
H.1.—Córas Beostoic agus Feola — Grant-in-Aid for General Expenses	... ..	1,097,000	1,097,000	—	—
H.2.—Beef Classification Scheme	...	24,000	44,892	—	20,892
I.1.—Bórd na gCapall—Grant-in-Aid for General Expenses					
<i>Original</i>	£532,000				
<i>Supplementary</i>	20,000	552,000	551,693	307	—
I.2.—An Bord Rasaíochta — Grant towards increasing Prize Money for National Hunt Racing	... ..	250,000	250,000	—	—
I.3.—Bord na gCon—Grant towards increasing Prize Money for Greyhound Racing		50,000	50,000	—	—
J.1.—International Co-operation	520,000	393,847	126,153	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.2.—Payment to World Food Programme (Grant-in-Aid) Account (Grant-in-Aid)	1,400,000	1,400,000	—	—
J.3.—Food and Agriculture Organisation — Contributions to Schemes	135,000	60,135	74,865	—
J.4.—Food Aid Convention under International Wheat Agreement (Grant-in-Aid) Account (Grant-in-Aid)	760,000	760,000	—	—
J.5.—Food and Agriculture Organisation — International Fertiliser Supply Scheme	385,000	377,230	7,770	—
K.—Miscellaneous Services — Token Provisions	2,000	22,273	—	20,273
LAND COMMISSION SERVICES				
L.1.—Legal Expenses	14,000	21,243	—	7,243
L.2.—Statutory Contributions to Land Bond Fund	4,912,000	4,912,000	—	—
L.3.—Deficiencies from Sales of Land Bonds allocated to Government Departments	2,000	—	2,000	—
L.4.—Deficiency of Income from Untenanted Land	1,884,000	1,884,000	—	—
L.5.—Life Annuities (Land Act, 1965), Advances, Compensation, Additional Allowances and Auctioneers' Commission	12,000	11,655	345	—
L.6.—Promotion of Long Term Leasing of Land	25,000	11,594	13,406	—
L.7.—Gratuities to ex-Employees ...	15,000	7,423	7,577	—
L.8.—Improvement of Estates, etc. ...	505,000	517,965	—	12,965
SCHEMES OPERATED IN IMPLEMENTATION OF EEC REGULATIONS AND DIRECTIVES				
M.1.—Farm Improvement Programme, Aids for Young Farmers, Farm Modernisation Scheme and Western Measures				
Original	£26,000,000			
Less Supplementary	9,500,000			
	16,500,000	16,472,604	27,396	—
M.2.—Life Annuities and Premiums — EEC Directive No. 72/160	1,104,000	1,043,482	60,518	—
M.3.—Aids to Farmers in certain Less Favoured Areas				
Original	£47,900,000			
Supplementary	11,000,000			
	58,900,000	59,681,045	—	781,045
M.4.—Market Intervention—Incidental Expenses				
Original	£87,300,000			
Supplementary	14,071,000			
	101,371,000	101,372,275	—	1,275

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.5.—Market Intervention — Losses by Deficiency, Accident, etc.	901,000	1,098,868	—	197,868
M.6.—Grants for Marketing and Processing of Agricultural Products	283,000	51,996	231,004	—
M.7.—Special Premium on Exports of Beef to the United Kingdom				
<i>Original</i> £9,000,000				
<i>Supplementary</i> 3,000,000				
	12,000,000	11,336,939	663,061	—
M.8.—Aids to Horticultural Producer Groups	30,000	—	30,000	—
M.9.—Programme of Special Measures for Ireland	181,000	169,061	11,939	—
M.10.—Scheme for Cessation of Milk Production	1,030,000	999,844	30,156	—
GROSS TOTAL				
<i>Original</i> £364,954,000				
<i>Supplementary</i> 24,020,000				
	£ 388,974,000	385,015,078	5,127,425	1,168,503
			Surplus of Gross Estimate over Expenditure £3,958,922	
N.—Appropriations in Aid	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Original</i> £141,049,000				
<i>Less Supplementary</i> 13,180,000				
	127,869,000	128,495,553	£626,553	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> £223,905,000				
<i>Supplementary</i> 37,200,000				
	£ 261,105,000	256,519,525	£4,585,475	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Balance of Grant-in-Aid Suspense Account for land purchases under the Farmers' Retirement Scheme £45,000.

Agricultural levies collected under EEC regulations and paid to the Exchequer amounted to £7,720,173.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—In addition to the amount expended under this subhead, a sum of £672,000 was received from the Vote for Increases in Remuneration and Pensions. (No. 51).

A.4.—Expenditure on postal services was lower than expected.

A.6.—Some advisory committees held fewer meetings than had been anticipated.

A.7.—The saving arose because of the early termination of a consultancy contract.

B.1.—In addition to the amount expended under this subhead, a sum of £160,000 was received from the Vote for Increases in Remuneration and Pensions. (No. 51).

Vote 40

- B.5.—The saving was mainly due to reduced purchases of laboratory equipment and farm requirements.
- B.14.—Claims were less than expected and some grants were withheld because of lack of supporting documentary evidence of payment to contractors.
- C.1.—The saving arose mainly because (a) planned developments at Thorndale Pig Testing Station were not implemented, (b) no purchases of stock cattle and pigs were made during the year and (c) the cattle progeny and performance testing programmes did not operate at full capacity.
- C.4.—The saving arose mainly because imports of livestock through quarantine were lower than expected.
- D.1.—The anticipated replacement of a van did not take place during the year.
- D.2.—The number of residual claims for payment under this scheme which was terminated in 1985 was greater than anticipated.
- D.3.—A claim for aid was not submitted in time for payment before the end of the year.
- D.4.—Because of delays in the launch of a national co-operative only part-payment of aid was made.
- D.5.—Only one claim for aid was received.
- D.6.—The lower price of oil made conversion to solid fuel less attractive.
- F.1.—The excess was due to an unanticipated claim arising from a guaranteed loan.
- F.2.—Saving arose because of exchange rate fluctuations.
- F.3.—The amount of residual payments under this scheme which was terminated in 1984 was higher than expected.
- G.1.—A number of pensioners died during the year and some expected claims were not received until after the end of the year.
- G.2.—The saving arose because of unanticipated delays in payment of pension increases and redundancy claims.
- H.2.—Expenditure on labels for identifying carcasses was higher than expected.
- J.1.—The saving arose mainly from favourable exchange rate movements.
- J.3.—The number of experts serving abroad was less than expected.
- K.—There was unanticipated expenditure on pig grading equipment trials required by the EEC.
- L.1.—The excess was mainly due to compensation paid to landowners arising from termination of acquisition proceedings.
- L.3.—It was unnecessary to draw on this subhead because of the sale prices received for Land Bonds allocated to Government Departments.
- L.6.—An advertising campaign was curtailed following a severe reduction in field staff.
- L.7.—Some anticipated schemes were not finalised because of a reduction in field staff.
- M.2.—A number of annuitants died during the year.
- M.5.—The excess relates to flood damage to intervention beef in respect of which an insurance claim has been made.
- M.6.—The uptake of grants was slower than expected because of delays in completion of projects.
- M.7.—Beef exports to the United Kingdom were somewhat lower than anticipated (see note on subhead N.27.).
- M.8.—No application for aid was received during the year.
- M.9.—Claims for aid were slightly lower than expected.

APPROPRIATIONS IN AID

	Corres- ponding Debit Subhead	Estimated £	Realised £
1. Recoupment of salaries, etc., of officers on loan to outside bodies	A.1.	74,000	87,198
2. Recoupment by EEC of certain travelling expenses	A.3	420,000	493,003
3. Receipts from sale of livestock and farm produce, etc., at Agricultural Schools and Farms ...	B.2	17,000	17,637
4. Receipts from sale of vaccines, livestock, farm produce, etc., at Veterinary Research Laboratory and farm at Abbotstown; recoupment of quarantine expenses at Spike Island; Pesticides Registration Scheme	B.5 & C.4	229,000	277,542
5. Receipts from seed testing fees, certification fees, licensing fees, etc., and receipts from Back-weston Farm	B.5	1,062,000	781,738
6. Receipts from EEC relating to agricultural educational and advisory facilities under Western Package	B.14	150,000	106,202
7. Receipts from licences and from sale and leasing of livestock	C.1	263,000	161,503
8. Receipts from EEC under programme for accelerated eradication of Bovine Tuberculosis	C.2	1,000	—
9. Receipts from EEC under programme for accelerated eradication of Brucellosis	C.3	1,000	—
10. Receipts from farmer contributions towards the cost of eradicating Bovine Disease Original £13,400,000 Supplementary 600,000	C.2, C.3 & C.5	14,000,000	14,668,038
11. Receipts from fees in respect of poultry hatchery licences	D.1	1,000	675
12. Receipts under exchange rate guarantee on loans for agricultural purposes	F.2	1,000	1,711
13. Repayment of advances under Grain Storage (Loans) Act, 1951, etc.	K	16,000	22,944
14. Receipts from the resale of land purchased under the Farmers' Retirement Scheme	K	1,000,000	723,740
15. Fees and costs recovered	L.1	2,000	266
16. Surplus income of Rent and Interest Accounts	L.4	34,000	32,685
17. Excess Annuities, etc.		1,300,000	1,794,184
18. Contributions toward improvements expenditure	L.8	150,000	131,890
19. Interest on bank deposits held by the Land Commission in connection with its operations ...		155,000	93,398
20. Receipts from EEC under Farm Modernisation Scheme/Farm Improvement Programme, Western Measures and EEC Interest Subsidy Scheme Original £11,200,000 Less Supplementary 7,800,000	M.1	3,400,000	3,441,197
21. Receipts from farm visits by Department and ACOT staff in connection with Farm Improvement Programme, Aids for Young Farmers, Farm Modernisation Scheme	M.1	600,000	175,580

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		Corres- ponding Debit Subhead	Estimated	Realised
			£	£
22. Receipts from EEC under Farmers' Retirement Scheme		M.2	13,000	8,682
23. Receipts from EEC under Scheme of Aids to Farmers in Less Favoured Areas				
<i>Original</i>	£22,925,000			
<i>Supplementary</i>	950,000	M.3	23,875,000	23,874,903
24. Receipts from EEC of incidental expenses arising out of market intervention				
<i>Original</i>	£69,650,000			
<i>Less Supplementary</i>	9,500,000	M.4	60,150,000	61,075,861
25. Receipts in respect of intervention stock losses, etc.		M.5	20,000	14,512
26. Receipts from forfeited deposits and securities under EEC intervention, export refund, etc. arrangements				
<i>Original</i>	£300,000			
<i>Supplementary</i>	570,000		870,000	1,152,882
27. Receipts from the United Kingdom Government in respect of the special premiums on exports of beef to the United Kingdom				
<i>Original</i>	£9,000,000			
<i>Supplementary</i>	3,000,000	M.7	12,000,000	11,336,939
28. Receipts from EEC under Programme of Special Measures for Ireland		M.9	10,000	8,102
29. Receipts from licences, inspection fees, etc., under Agricultural Produce (Fresh Meat) Acts and Pigs and Bacon Acts				
<i>Original</i>	£6,150,000			
<i>Less Supplementary</i>	1,000,000		5,150,000	5,140,697
30. Receipts from veterinary inspection fees for live exports			600,000	345,478
31. Receipts from fees for dairy premises inspection services			2,240,000	2,384,910
32. Other receipts			65,000	141,456
TOTAL				
<i>Original</i>	£141,049,000			
<i>Less Supplementary</i>	13,180,000		£127,869,000	£128,495,553

1. The number of officers on loan was greater than expected.
2. Attendances at EEC meetings was higher than anticipated.
3. The surplus was due to increased receipts from farm produce and from equine disease tests.
4. The surplus was due to increased receipts from farm produce and from equine disease tests.
5. Shortfall due mainly to a lower quantity of cereal seed being presented for certification and to reduced farm receipts because of harvest conditions.
6. Eligible expenditure on ACOT projects was lower than expected.
7. Shortfall due mainly to reduced receipts from the sale of pigs arising from a reduction in the numbers being tested.

8. and 9. These were token estimates only.
11. The number of licences issued was less than expected.
12. Receipts are difficult to estimate because they depend on exchange rate movements.
13. More borrowers than anticipated opted to repay loans in full.
14. Sales of land for cash were less than expected.
15. Fees and costs recovered in land cases were lower than expected.
17. Sales of property for cash were greater than anticipated.
18. A somewhat smaller number of allottees than expected opted to pay for improvements in cash.
19. Difficulties in the prompt collection of annuities and rents resulted in lower amounts on bank deposit.
21. Reduced participation in the structural grant schemes resulted in fewer farm visits.
22. A smaller number of land allotments than expected qualified for recoupment.
25. An expected receipt did not materialise because of delay in legal proceedings.
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. Exports of beef to the United Kingdom were somewhat lower than anticipated (see note on subhead M.7.).
28. The shortfall was due to a reduction in the number of bulls which were performance tested.
30. The volume of live cattle exports was lower than expected.
31. The surplus arose mainly from the receipt of arrears due.
32. Receipts under this miscellaneous heading cannot be closely estimated.

EXTRA REMUNERATION

Forty-seven officers of the Department's veterinary staff received gratuities and allowances ranging from £421 to £2,254 in respect of additional work at week-ends. The total amount paid was £55,869.

Twenty-six agricultural officers received amounts ranging from £410 to £2,677 in respect of various extra duties. The total amount paid was £43,849.

Twenty officers of various grades received amounts ranging from £405 to £627 for the performance of higher duties. The total amount paid was £22,739.

Three indoor foremen received amounts ranging from £450 to £855 in respect of Sunday duty. The total amount paid was £2,070.

Fifty-five officers received allowances ranging from £404 to £2,345 for attendance at certain meetings abroad. The total amount paid was £63,483.

One assistant principal officer received £500 from Civil Service Commission for correction of examination papers.

One clerical officer received £465 from Central Statistics Office for part-time work on Census of Population.

Five hundred and thirty-eight employees received overtime payments ranging from £403 to £17,664. The total amount paid was £1,739,755.

The total number of officers who received extra remuneration was one thousand, seven hundred and twenty-six.

In addition, officers of various grades received *ex-gratia* payments totalling £243,488 in connection with arbitration awards.

Vote 40

NOTES

This account includes expenditure of £20,970 in respect of two officers seconded temporarily, each for six months without repayment, to an outside body on milk recording duties. (Subhead A.1. (S.90/12/79 and S.90/18/62)).

Subhead A.3 includes expenditure of £1,185 on gifts presented by the Minister mainly to counterparts in other countries. (D.306/24/63).

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

£12,384 to a former employee of the Department to meet arrears of pension not paid by the Department of Social Welfare (Subhead A.1. (S.90/44/85, E.113/2/78, E.113/1/83)).

£767 in total to three herdowners in respect of claims for losses arising from the Calf Premium Scheme (Subhead A.3. (S.300/1/82)).

£44,134 to an employee of the Department in respect of compensation and costs arising from an illness contracted at work (Subhead A.3. (S.90/20/82)).

£25,000 to an employee of the Department in respect of compensation arising from an injury at work (Subhead A.3. (S.90/45/85)).

£171 to five employees of the Department in respect of damage to clothing and loss of personal property during the course of their employment (Subhead A.3. (E.109/41/41)).

£27 to two employees of the Department in respect of medical expenses incurred as a result of injuries sustained in the course of employment (Subhead A.3. (E.109/83/67)).

£575 to three members of the public and an insurance company in respect of damage to motor cars arising from accidents in which vehicles the property of the Department were involved (Subhead A.3. (D.306/25/62)).

£5,470 to twenty one 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. £2,070 to twenty-four herdowners in respect of cattle which passed the test but were found at slaughter to be suffering from tuberculosis. £2,600 to twelve 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)).

£450 to a herdowner in respect of an animal which died after treatment for warble fly (Subhead C.4. (D.306/39/63)).

£2,000 to two tenants in settlement of a turbary dispute (Subhead K (F.63/16/52)).

£5,000 to a landowner for costs and damages arising from acquisition and possession of land for a number of years (Subhead L.1. (F.63/16/52)).

£485 to a member of the public in lieu of interest on money paid to the Land Commission for a plot of land of which he did not get possession (Subhead L.1. (D.305/3/62)).

£500 as compensation to a landowner on termination of acquisition proceedings for her holding (Subhead L.1. (S.90/49/84)).

Well-boring work to the value of £7,574 was done on a recoupment basis for the Geological Survey Office.

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

An Foras Talúntais	£	454,000
An Chomhairle Oiliúna Talmhaíochta		1,326,000
Bórd na gCapall		4,000

The following sums were written off:—

Reference	Amount	
S.90/15/56	£133,364	Fees owed by a bacon curing firm which went into liquidation and by a certified seeds firm.
S.90/15/56	£822	Losses arising from payable orders fraudulently cashed, which were not possible to recoup.
D.305/1/86	£720	Equipment and building materials stolen from a house held by the Land Commission.
D.305/1/63 and D.305/1/86	£44,670	Debts for legal costs, trespass, overholding, rents and annuities etc. on various lands held by the Land Commission.

Vote 40

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS ETC. ON ACCOUNT OF WHICH PAYMENTS WERE
MADE IN THE YEAR ENDED 31ST DECEMBER, 1986

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1986
Commission of Inquiry into the Thoroughbred Horse Breeding Industry	1982	£68,633
AFT/ACOT Review Group	1985	£ 7,350

J. O'MAHONY,
Accounting Officer

9th April, 1987.

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, 1986

(Capital Amounts only)

	£
Advances under the Grain Storage (Loans) Act, 1951	58,297
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (a)	5,865
	<u>£64,162</u>

(a) Reducible, if certain conditions are complied with, to £4,044

WORLD FOOD PROGRAMME (GRANT-IN-AID) ACCOUNT

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1986

	£
Balance on 1st January 1986	336
Grant-in-Aid (Subhead J.2.)	1,400,000
	<u>1,400,336</u>
Contribution to World Food Programme	1,370,167
Balance on 31st December, 1986	<u>£30,169</u>

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1986

	£
Balance on 1st January, 1986	295,475
Grant-in-Aid (Subhead J.4)	760,000
Other Receipts	59,947
	<u>1,115,422</u>
Expenditure	<u>206,970</u>
Balance on 31st December, 1986	<u>£908,452</u>

Vote 40

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1986

										£
Balance on 1st January, 1986	...	...	...	...	...	...	...	...	...	256,375
Grant-in-Aid (Subhead C.5)	...	...	...	...	...	...	...	...	...	1,650,000
Other Receipts	...	...	...	...	...	...	...	...	...	17,500
										<u>1,923,875</u>
Grants to Herd Owners	...	...	...	...	...	...	...	...	...	1,923,870
Balance on 31st December, 1986	...	...	...	...	...	...	...	...	...	<u>£5</u>

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER 1986

										£
Balance on 1st January, 1986	...	...	...	...	...	...	...	...	...	45,000
Grant-in-Aid	...	...	...	...	...	...	...	...	...	Nil
										<u>45,000</u>
Surrendered to Exchequer	...	...	...	...	...	...	...	...	...	45,000
Balance on 31st December, 1986	...	...	...	...	...	...	...	...	...	<u>Nil</u>

GRANT-IN-AID FUND FOR GENERAL LAND PURCHASES

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1986

										£
Balance on 1st January, 1986	...	...	...	...	...	...	...	...	...	129,092
Grant-in-Aid	...	...	...	...	...	...	...	...	...	Nil
										<u>129,092</u>
Expenditure	...	...	...	...	...	...	...	...	...	2,000
Balance on 31st December, 1986	...	...	...	...	...	...	...	...	...	<u>£127,092</u>

J. O'MAHONY,
Accounting Officer.

9th April, 1987

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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	10,353,000	10,134,960	218,040	—
A.2.—Superannuation and Pensions for Members of the Labour Court ...	35,000	27,828	7,172	—
A.3.—Consultancy Services	30,000	4,568	25,432	—
B.1.—Travelling and Incidental Expenses	1,526,000	1,493,861	32,139	—
B.2.—Office Machinery and other Office Supplies	550,000	530,242	19,758	—
C.—Postal and Telecommunications Services	918,000	1,083,766	—	165,766
D.—Advertising and Publicity	150,000	218,375	—	68,375
E.—Commissions and Special Inquiries	10,000	7,716	2,284	—
F.—Subscriptions to International Organisations	206,000	197,261	8,739	—
G.—Research, including Manpower Surveys	60,000	57,300	2,700	—
H.—Resettlement Allowances	1,000	3	997	—
I.—Career Information	7,000	4,483	2,517	—
J.1.—An Chomhairle Oiliúna — Training including the Alternance Scheme, and General Expenses (Grant-in-Aid)	16,075,000	14,866,154	1,208,846	—
J.2.—An Chomhairle Oiliúna — Capital Expenditure (Grant-in-Aid) ...	400,000	400,000	—	—
K.—National Industrial Safety Organisation	28,000	28,000	—	—
L.—Irish Management Institute — Grant for Training	530,000	530,000	—	—
M.—Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Limited)—Grant for Training ...	400,000	395,000	5,000	—
N.—Díon — Committee on Welfare Services Abroad — Grants for Emigrant Advisory Services	155,000	155,000	—	—

Vote 41

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
O.—Grants for Trade Union Education and Advisory Services	677,000	677,000	—	—
P.—Employment Incentive Schemes ...	1,832,000	2,678,178	—	846,178
Q.—Employment Equality Agency ...	325,000	307,601	17,399	—
R.—Trade Union Amalgamations ...	60,000	—	60,000	—
S.—College of Industrial Relations — General Expenses (Grant-in-Aid)	44,000	44,000	—	—
T.—Grant-in-Aid Fund for Training and Employment of Young Persons — including the Youth Employment Agency and related Expenditure (Grant-in-Aid)	90,000,000	90,000,000	—	—
U.—Enterprise Allowance Scheme ...	9,100,000	9,303,312	—	203,312
V.—Social Employment Scheme	44,900,000	39,823,389	5,076,611	—
W.—Grant for Óstlanna Iompair Éireann Teo.	3,350,000	2,735,903	614,097	—
GROSS TOTAL	£ 181,722,000	175,703,900	7,301,731	1,283,631
			Surplus of Gross Estimate over Expenditure £6,018,100	
	<u>Estimated</u>	<u>Realised</u>	Deficiency in Appropriations in Aid realised £614,330	
<i>Deduct—</i> X.—Appropriations in Aid	10,224,000	9,609,670	Net Surplus to be surrendered £5,403,770	
NET TOTAL	£ 171,498,000	166,094,230		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Pensions payments did not arise to the extent provided for.
- A.3.—Consultancy services did not have to be engaged to the extent anticipated.
- C.—Expenditure, particularly in relation to telephone charges, was more than anticipated.
- D.—Certain 1985 expenditure not ready for payment before end of 1985 fell into 1986.
- E.—Certain expenditure provided for did not arise.
- H.—The provision was for possible residual claims under a terminated Scheme.
- I.—There was a lesser distribution of careers leaflets than envisaged.
- J.1.—AnCO required less from this subhead than provided due to an increased allocation from Subhead T and less than anticipated expenditure under various heads.
- P.—The uptake under the Schemes was higher than anticipated.
- Q.—The full provision was not required due to delay in filling staff posts.

R.—No case reached the stage of grant payment during 1986.

V.—The submission of claims by considerable number of sponsors was slower than expected.

W.—A lesser than expected cost of redeeming a sterling loan due to a more favourable exchange rate accounted for £266,704 of the saving. The balance of the provision was not issued as it was not necessary for the grantees requirements.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal)	94,000	105,542
2. Receipts from European Social Fund	9,930,000	9,088,437
3. Recoupment of salaries, etc. of officers on secondment	23,000	17,415
4. Recoupment of certain travelling and subsistence expenses from the EEC	60,000	78,298
5. Receipts from Work Permit fees	60,000	75,339
6. Miscellaneous	57,000	244,639
	<u>£10,224,000</u>	<u>£9,609,670</u>

1. 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. The cost was higher than anticipated due to increased activity.
2. European Social Fund advances in respect of 1986 operations were less than anticipated.
3. One secondment ended earlier than expected.
4. This income is difficult to estimate accurately because of fluctuation in EEC travelling duties and time lag in receiving payments.
5. More work permits than expected were issued.
6. A payment of £138,827 by An Chomhairle Oiliúna for services on its behalf by the National Manpower Service accounted for most of the variation.

EXTRA REMUNERATION

One hundred and sixty-three officers were paid a total of £63,160 in overtime. Of these, forty officers earned amounts in excess of £400 — ranging from £404 to £4,592.

Thirty-nine officers were paid a total of £11,200 for attendance at certain meetings abroad. Of these, eleven officers received amounts in excess of £400 — ranging from £420 to £878.

Forty-one clerical assistants received a total of £10,035 for operating word processors. Six clerical officers received allowances totalling £5,278 as general inspectors. Six higher executive officers received a total of £8,198 as industrial relations officers. Two higher executive officers and two executive officers were paid a total of £2,603 for performing higher duties. One officer received £493 as an usher.

NOTES

Ex-gratia payments totalling £251 ranging from £10 to £113 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).

Ex-gratia payments were made to three members of staff for personal injury while on duty totalling £68,967 plus legal costs of £16,084. (Department of Finance sanctions of 2 May, 1986 and 16 May, 1986).

Vote 41

The Account includes expenditure of £585 on gifts given by the Minister (S.118/5/66).

- (1) on an official visit to Hungary (£140),
- (2) on an official visit of the Spanish Minister for Labour to Dublin (£255), and
- (3) on an official visit of the Portuguese Minister for Labour to Dublin (£190).

DETAILS OF EXPENDITURE ON COMMISSIONS AND SPECIAL INQUIRIES

Commission or Special Inquiry	Expenditure			Total to 31st December, 1986.
	Subheads		Total for year ended 31st December, 1986.	
	E.	A.1.		
	£	£	£	£
Dion — Committee on Welfare Services Abroad	4,354	3,814	8,168	65,180
Advisory Committee on Worker Participation Function	1,793	5,312	7,105	7,105
Interim Board for Occupational Safety and Health	1,569	—	1,569	1,569
£	7,716	9,126	16,842	73,854

MICHAEL F. KEEGAN,
Accounting Officer.

DEPARTMENT OF LABOUR
27th April, 1987.

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

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

STATEMENT OF EXPENDITURE OUT OF MONEY'S PROVIDED FROM THE EMPLOYMENT GUARANTEE FUND FOR THE YEAR ENDED 31ST DECEMBER, 1986.

Programme	Receipts	Payments
	£	£
Youth Employment Development and Creation Scheme	62,000	62,000
Employment Incentive Schemes	306,000	306,000
Total	£ 368,000	368,000

MICHAEL F. KEEGAN,
Accounting Officer.

DEPARTMENT OF LABOUR
27th April, 1987

Vote 41

STATEMENT OF INCOME AND EXPENDITURE OUT OF THE TRAINING AND EMPLOYMENT OF YOUNG PERSONS (GRANT-IN-AID) FUND FOR THE YEAR ENDED 31ST DECEMBER, 1986

	£	£
Balance at 31st December, 1985		993,843
INCOME		
Grant-in-Aid from Subhead T of Vote 41 (Labour)		90,000,000
Refunds		1,041
		<u>90,994,884</u>
EXPENDITURE		
Youth Employment Agency	1,245,000	
An Chomhairle Oiliúna	41,350,000	
CERT Ltd.	2,145,000	
Department of Labour Work Experience Programme	4,055,111	
TEAMWORK	5,255,053	
National Manpower Service—Computerisation	9,297	
Enterprise Allowance Scheme	1,960,946	
Employment Incentive Scheme	3,490,680	
Department of Environment	300,000	
Department of Education	24,160,000	
Health Boards	3,800	
		<u>90,074,887</u>
Balance at 31st December, 1986	£	919,997

MICHAEL F. KEEGAN,
Accounting Officer.

DEPARTMENT OF LABOUR,
27th April, 1987.

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, 1986 £	Total to 31st December, 1986 £
Received by the Minister for Labour	90,668,087	3365,491,304
Paid by the Minister for Labour into the Exchequer	90,694,145	3365,488,700

MICHAEL F. KEEGAN,
Accounting Officer

DEPARTMENT OF LABOUR,
27th April, 1987.

Vote 42

INDUSTRY AND COMMERCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1986, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Industry and Commerce, 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
Administration, etc.	£	£	£	£
A.1.—Salaries, Wages and Allowances	7,802,000	7,672,136	129,864	—
A.2.—Public Service Pensions for members and widows of former members of the Restrictive Practices Commission	17,000	13,129	3,871	—
A.3.—Consultancy Services				
<i>Original</i> £338,000				
<i>Supplementary</i> 125,000				
	463,000	393,171	69,829	—
B.1.—Travelling and Incidental Expenses	1,006,000	1,024,792	—	18,792
B.2.—Office Machinery and other Office Supplies	598,000	646,350	—	48,350
C.1.—Postal and Telecommunications Services	478,000	340,968	137,032	—
C.2.—Advertising and Publicity	100,000	103,024	—	3,024
D.—Subscriptions to International Organisations, etc.	1,996,000	1,879,047	116,953	—
E.1.—Bord Fáilte Éireann — Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)	2,395,000	2,395,000	—	—
SHANNON FREE AIRPORT DEVELOPMENT CO. LTD.				
F.1.—Administration and General Expenses (Tourism/Traffic Development)(Grant-in-Aid)	1,656,000	1,656,000	—	—
F.2.—Administration and General Expenses (Industrial Development) (Grant-in-Aid)	2,524,000	2,514,000	10,000	—
F.3.—Grants to Industry (Grant-in-Aid)	5,700,000	4,565,000	1,135,000	—
F.4.—Housing Subsidies	434,000	434,000	—	—
G.1.—Currency Exchange Loss on certain Industrial Credit Corporation plc Foreign Borrowing for Tourism Development	27,000	27,394	—	394
G.2.—Currency Exchange Loss on certain Industrial Credit Corporation plc Foreign Borrowing for Industrial Development				
<i>Original</i> £4,400,000				
<i>Supplementary</i> 1,499,000				
	5,899,000	5,765,285	133,715	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.1.—Córás Tráchtála-Administration and General Expenses (Grant-in-Aid)	24,536,000	23,758,000	778,000	—
H.2.—Córás Tráchtála-Market Entry and Development Scheme (Grant-in-Aid)	800,000	581,827	218,173	—
I.1.—Institute for Industrial Research and Standards-Administration and General Expenses (Grant-in-Aid)	7,808,000	7,808,000	—	—
I.2.—Institute for Industrial Research and Standards-Capital Expenditure (Grant-in-Aid)	900,000	900,000	—	—
J.—Kilkenny Design Workshops Limited—Administration and General Expenses (Grant-in-Aid)	727,000	722,000	5,000	—
INDUSTRIAL DEVELOPMENT AUTHORITY				
K.1.—Administration and General Expenses (Grant-in-Aid)	17,480,000	17,460,000	20,000	—
K.2.—Grants to Industry (Grant-in-Aid)	142,000,000	142,000,000	—	—
K.3.—Building Operations (Grant-in-Aid)	500,000	95,176	404,824	—
L.—Irish Productivity Centre — Administration and General Expenses (Grant-in-Aid)	620,000	620,000	—	—
M.—Interest Subsidy for Shipbuilding ...	245,000	239,001	5,999	—
N.—Irish Goods Council — Administration and General Expenses (Grant-in-Aid)	1,135,000	1,135,000	—	—
O.1.—Irish Film Board-Administration Expenses (Grant-in-Aid)	111,000	111,000	—	—
O.2.—Irish Film Board-Capital Expenditure (Grant-in-Aid)	500,000	500,000	—	—
P.1.—National Enterprise Agency Limited Administration and General Expenses (Grant-in-Aid)	200,000	200,000	—	—
P.2.—National Enterprise Agency Limited Capital Expenditure (Grant-in-Aid) Original £2,000,000 Less Supplementary 1,498,000	502,000	501,000	1,000	—
Q.—National Development Corporation — Administration and General Expenses (Grant-in-Aid)	644,000	644,000	—	—
R.—Clondalkin Paper Mills	1,600,000	1,673,990	—	73,990

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
S.1.—National Board for Science and Technology-Administration and General Expenses (Grant-in-Aid)	3,370,000	3,360,000	10,000	—
S.2.—National Board for Science and Technology-Operating Expenses of Research Vessel 'Lough Beltra' (Grant-in-Aid)	84,000	84,000	—	—
T.1.—National Micro-Electronics Facility-Administration and General Expenses (Grant-in-Aid)	252,000	252,000	—	—
T.2.—National Micro-Electronics Facility-Capital Expenditure (Grant-in-Aid)	428,000	428,000	—	—
U.1.—Export Guarantee Arrangements under the Insurance Act, 1953 (as amended)	2,022,000	2,022,297	—	297
U.2.—Credit Financing of certain Capital Goods Exports				
<i>Original</i> £1,400,000				
<i>Less Supplementary</i> 1,103,000				
	297,000	296,456	544	—
V.—Commissions, Committees and Special Inquiries	10,000	6,577	3,423	—
W.—Miscellaneous Payments				
<i>Original</i> £87,000				
<i>Supplementary</i> 50,000				
	137,000	122,066	14,934	—
X.—Bread Subsidy				
<i>Original</i> £13,000,000				
<i>Less Supplementary</i> 172,000				
	12,828,000	11,950,800	877,200	—
Z.—Provision to meet closure costs of Ceimici Teoranta				
<i>Original</i> Nil				
<i>Supplementary</i> £1,100,000				
	1,100,000	1,100,000	—	—
GROSS TOTAL				
<i>Original</i> £251,930,000				
<i>Supplementary</i> 1,000				
	£ 251,931,000	248,000,486	4,075,361	144,847
			Surplus of Gross Estimate over Expenditure £3,930,514	
	Estimated	Realised	Surplus of Appropriations in Aid realised £24,074	
Y.—Appropriations in Aid	6,083,000	6,107,074		
NET TOTAL			Total Surplus to be surrendered £3,954,588	
<i>Original</i> £245,847,000				
<i>Supplementary</i> 1,000				
	£ 245,848,000	241,893,412		

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Fees (stamps) collected at Companies Registration Office	1,317,183
Refund by National Enterprise Agency of 1985 surplus Grant-in-Aid	325,418
Refund by Shannon Free Airport Development Company Ltd. of 1985 surplus own resources	1,240,000

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Payments were less than anticipated as full recoupment was not claimed by Paymaster General by year-end.
- A.3.—Saving due to a number of consultancy assignments not being completed within the year and some not commissioned to the extent anticipated.
- B.2.—Excess was due to the fact that the Department decided to accelerate its computerisation programme.
- C.1.—Saving arose as a result of the installation of a modern cost-effective digital PABX telephone system and a slight reduction in expenditure on postal services.
- D.—The principal factor giving rise to the saving was that the allocation for financing the Buffer Stock of the International Rubber Organisation was not required.
- F.3.—Savings mainly due to some approved grants not being taken up or being refunded arising from factory closures.
- H.2.—The saving under this subhead arose because firms were not in a position to make use of CTT's Market Entry and Development Scheme.
- K.3.—Saving was due to the fact that construction work on the Bantry Enterprise Centre did not proceed as far as had been originally anticipated.
- V.—Expenditure was less than anticipated.
- W.—Saving arose because of late deliveries of metric equipment and expenditure on initial verification was lower than estimated due to a lower than expected level of production.
- X.—The saving was due principally to a withholding of payments pending examination of bakery records and lower than anticipated consumption of bread.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1961	185,000	129,737
2. Repayment of travel costs of certain journeys to EEC	265,000	357,061
3. Export Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)	1,800,000	2,002,659
4. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964 ...	3,075,000	3,099,691
5. Registrar of Friendly Societies	14,000	6,135
6. Companies Registration Office	35,000	37,970
7. Fees for occasional trading permits	1,000	7,875
8. Fees for casual trading licences	120,000	86,845

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	Estimated	Realised
9. Receipts from IDA in respect of repayable grants for industrial housing*	£ 387,000	£ 255,966
10. Fees under Market Entry and Development Scheme	200,000	115,010
11. Miscellaneous	1,000	8,125
	<u>£6,083,000</u>	<u>£6,107,074</u>

*Capital service receipt

1. The operating expenses of the Office of Weights and Measures were not received from the Department of Justice before the end of December, 1986.
2. Attendances at EEC meetings were higher than anticipated.
3. The surplus resulted from greater use of the scheme by exporters and an increase in comprehensive policy premium fees.
5. It is difficult to estimate accurately the amount received in respect of fees at the Registry.
6. Receipts due since 1984 from An Post for registration of business names were received during the year.
7. Publicity given by the Department to the requirements of the Occasional Trading Act led to an increase in the number of applications.
8. Fees for Casual Trading licences were increased in 1985 and this led to a fall in the number of applications for licences. This trend continued in 1986.
9. Receipts were less than anticipated arising from early repayments of annuities in 1985.
10. Payments to the Department are by way of a levy on actual sales achieved by companies participating in the scheme. In 1986 companies did not realise the level of sales expected.
11. Accurate estimation of these receipts is not possible.

EXTRA REMUNERATION

A total of one hundred and sixty-five officers were paid overtime. Seventy officers received sums varying from £405 to £3,743. The total amount paid in respect of overtime was £117,171 (of which £25,000 was recouped from the Department of Communications (Vote 43)).

A total of one hundred and thirty-one officers received allowances in respect of duties as delegates at meetings abroad (mainly EEC). Forty-three officers received sums varying from £401 to £2,519. The total amount paid was £49,742.

NOTES

In addition to the grants-in-aid issued from the Vote extra amounts totalling £733,000 were issued from the Vote for Increases in Remuneration and Pensions (No. 51) as follows:

	£
Shannon Free Airport Development Company Limited	84,000
Institute for Industrial Research and Standards	244,000
Kilkenny Design Workshops Limited	18,000
Industrial Development Authority	266,000
Irish Productivity Centre	18,400
Irish Goods Council	9,400
Irish Film Board	1,200

Vote 42

National Board for Science and Technology	...	...	...	...	...	...	£	87,000
National Micro-Electronics Facility	...	...	...	...	...	...	£	5,000

Amounts of £77,000 and £1,082 were transferred by the Department to SFADCo and the Irish Film Board, respectively, and the balances were refunded to the Vote for Increases in Remuneration and Pensions.

In accordance with an award to Principals and Assistant Principals and Analogous Grades, *ex-gratia* lump-sums, varying from £26 to £285, were paid to 75 officers. The total amount paid was £17,395 (E.157/14/86).

In accordance with an award to grades linked for pay purposes to Engineer Grade 1, *ex-gratia* payments of £920 each were paid to six officers (E.166/18/84, E.166/19/84)

Ex-gratia payments totalling £192 were made to seven 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 £329 on the purchase of gifts for presentation by the Minister on the occasion of an official visit to Moscow and on contributions to presentations to the Chairman and a board member of Irish Steel Ltd. on their retirements.

The Account includes expenditure amounting to £7,357 in respect of remuneration of officers on loan to an Oireachtas Joint Committee, without repayment to this Department.

An amount of £10 was written-off in respect of a discrepancy in the operations of the Companies Registration Office, (Subhead Y) (S.99/3/71).

An Exchequer issue of £5 million in favour of Irish Steel Limited was made on 12th September, 1986 under the Irish Steel Limited Acts 1960 to 1985 in respect of shares acquired by the Minister for Finance in the Company. A simultaneous reverse transfer of £5 million was made by Irish Steel Limited to the Exchequer which effectively repaid the grant-in-aid received by the company from the Vote of the Department of Industry, Trade, Commerce and Tourism in 1985. This procedure was adopted to comply with Section 3(2) of the Irish Steel Holdings Limited Act, 1960 (as amended).

This Account includes expenditure as follows in respect of tourism activities to 18 February, 1986. Provision for these activities was then transferred to the Vote for Tourism (No. 38).

	£
Subhead A.1.	37,000
Subhead B.1.	2,000
Subhead E.1.	2,395,000
Subhead G.1.	27,394

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1986

Commission, Committee or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1986
Motor Insurance Advisory Board	1985	£ 13,572

JOHN DONLON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
30th April, 1987.

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-Reacheaire Cuntas agus Ciste.

Vote 42

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE SPECIAL BORDER AREAS PROGRAMME FUND IN 1986

	£
Balance on 1st January, 1986	Nil
Receipts from the Special Border Areas Programme Fund	56,214
Payments:	
Industrial Development Authority — Grants	53,537
Balance on 31st December, 1986	£ 2,677

JOHN DONLON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE
26th March, 1987.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1986, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Communications, and certain other 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	20,427,000	20,357,205	69,795	—
A.2.—Consultancy Services	375,000	347,914	27,086	—
A.3.—Commissions and Special Inquiries	111,000	87,267	23,733	—
B.1.—Travelling and Incidental Expenses	888,000	877,476	10,524	—
B.2.—Office Machinery and other Office Supplies				
<i>Original</i> £551,000				
<i>Less Supplementary</i> 10,000				
	541,000	481,305	59,695	—
B.3.—Postal and Telecommunications Services	1,100,000	1,093,487	6,513	—
C.1.—Equipment, Stores and Maintenance				
<i>Original</i> £329,000				
<i>Less Supplementary</i> 15,000				
	314,000	284,787	29,213	—
C.2.—Testing of Telecommunications Equipment for Licensing Purposes				
<i>Original</i> £10,000				
<i>Supplementary</i> 75,000				
	85,000	84,901	99	—
D.1.—Grants to Córas Iompair Éireann				
<i>Original</i> £99,500,000				
<i>Supplementary</i> 140,000				
	99,640,000	99,649,113	—	9,113
D.2.—Córas Iompair Éireann Redundancy Compensation	97,000	90,692	6,308	—
E.—Grants for Harbours	6,701,000	6,582,115	118,885	—
F.1.—Grant to Radio Telefís Éireann from Broadcasting Licence Fees (Grant-in-Aid)				
<i>Original</i> £38,157,000				
<i>Supplementary</i> 520,000				
	38,677,000	38,387,000	290,000	—
F.2.—Grant to Radio Telefís Éireann from Relay Licence Fees (Grant-in-Aid)				
<i>Original</i> £1,625,000				
<i>Less Supplementary</i> 225,000				
	1,400,000	1,280,000	120,000	—

Vote 43

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.—Payment to An Post for collection of Broadcasting Licence Fees <i>Original</i> £4,363,000 <i>Supplementary</i> 237,000	4,600,000	4,600,000	—	—
H.1.—Acquisition of Land, Buildings, etc., at State Airports	100,000	17,500	82,500	—
H.2.—Constructional Works at State Airports, including furnishing of Buildings <i>Original</i> £3,911,000 <i>Less Supplementary</i> 900,000	3,011,000	3,054,542	—	43,542
H.3.—Grant to Aer Rianta CPT for construction of New Dublin Runway <i>Original</i> Nil <i>Supplementary</i> £900,000	900,000	777,244	122,756	—
I.—Transport of Staff	53,000	56,163	—	3,163
J.—Electronic Equipment for Air Navigation Services Office <i>Original</i> £3,350,000 <i>Less Supplementary</i> 200,000	3,150,000	2,741,950	408,050	—
K.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	1,000	240	760	—
K.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946)	54,000	58,999	—	4,999
L.—Subscriptions to International Organisations <i>Original</i> £783,000 <i>Supplementary</i> 120,000	903,000	1,051,610	—	148,610
M.—Rent on Lands, etc., at State Airports	2,000	2,179	—	179
N.—Grant to Royal National Lifeboat Institution	50,000	50,000	—	—
O.—Grant to Aer Rianta CPT for payment to the Irish Airlines (General Employees) Superannuation Fund	21,000	2,328	18,672	—
P.—Grants towards the cost of Regional/Local Airports Development ...	1,050,000	986,798	63,202	—
Q.—Regional/Local Air Services ...	111,000	100,975	10,025	—

Vote 43

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
R.—Grants to Road Authorities for Bus Priority and Urban Traffic Control Schemes				
<i>Original</i> £395,000				
<i>Less Supplementary</i> 200,000	195,000	195,000	—	—
S.—Dublin Transport Authority—Administration and General Expenses (Grant-in-Aid)				
<i>Original</i> £300,000				
<i>Less Supplementary</i> 200,000	100,000	48,010	51,990	—
S.2.—Dublin Transport Authority (Capital Expenditure) (Grant-in-Aid)				
<i>Original</i> Nil				
<i>Supplementary</i> £200,000	200,000	182,373	17,627	—
T.—Expenses under the Transport (Tour Operators and Travel Agents) Act, 1982	7,000	8,091	—	1,091
U.—Cost Alleviation Payment to Aer Línte Éireann plc.	1,000,000	1,000,000	—	—
V.—Payments for Bulk Carrier				
<i>Original</i> £400,000				
<i>Supplementary</i> 1,200,000	1,600,000	1,517,620	82,380	—
W.1.—Payments to General Lighthouse Fund	1,000	—	1,000	—
W.2.— <i>Ex-gratia</i> payments to certain Pensioners of Irish Shipping Ltd.	84,000	58,586	25,414	—
W.3.—Grant to Irish Merchant Seamen's Memorial Committee	15,000	—	15,000	—
X.—Liabilities arising from the re-organisation of the Postal and Telecommunications Services				
<i>Original</i> £1,000				
<i>Supplementary</i> 40,000	41,000	31,836	9,164	—
Y.—Grant towards the provision of a ferry service between Cork and Swansea				
<i>Original</i> Nil				
<i>Supplementary</i> £500,000	500,000	—	500,000	—
GROSS TOTAL				
<i>Original</i> £185,923,000				
<i>Supplementary</i> 2,182,000	£ 188,105,000	186,145,306	2,170,391	210,697
			Surplus of Gross Estimate over Expenditure £1,959,694	

Vote 43

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised		
<i>Deduct—</i>				
Z.—Appropriations in Aid				
<i>Original</i> £71,323,000				
<i>Less Supplementary</i> 318,000				
	71,005,000	69,932,784		Deficiency in Appropriations in Aid realised £1,072,216
<i>NET TOTAL</i>				
<i>Original</i> £114,600,000				
<i>Supplementary</i> 2,500,000				
	£ 117,100,000	116,212,522		Net Surplus to be surrendered £887,478

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Compensation Settlement arising out of the 'Betelgeuse' tanker disaster in Bantry Bay	£ 2,749
Postal, Telegraph and Telephone additional receipts	2,905
Sale of old equipment	110
Conscience Money	40

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead, a sum of £100,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- A.2.—The saving arose because provision made for consultancy services for the computerisation of frequency planning and licence administration work was not taken up.
- A.3.—A proposed enquiry under the Merchant Shipping Acts which was provided for did not go ahead.
- B.2.—Expenditure was not as high as anticipated particularly on computerisation projects.
- C.1.—The saving arose because of unavoidable delays in the purchase of test equipment for frequency Spectrum Surveillance.
- D.2.—The saving was due to a reduction in the number of persons in receipt of compensation payments.
- F.2.—The savings arose because of a decision by some cable operators to withhold payment of licence fees as a protest against illegal rebroadcasting systems.
- H.1.—The savings arose because — (a) the acquisition of certain lands subject of a Compulsory Acquisition Order was not finalised and (b) there were delays in the acquisition of certain cottages in the flight-path of the new runway at Dublin Airport.
- H.3.—The saving was due to unavoidable delays in the placing of some contracts for the new runway project.
- I.—Excess due to an increase in bus fares with effect from February, 1986.
- J.—The savings arose because some projects progressed slower than anticipated and work on the new VHF-RTF communications equipment for Dublin and Shannon Airports did not start in 1986.
- K.1.—Accurate estimation is not possible.
- K.2.—The cost of hospitalisation and medical care of a disabled pensioner was greater than expected.

Vote 43

- L.—The excess arose because of a higher Irish contribution reflecting increased Irish liability to the Eurocontrol Organisation under the new Convention which came into force on 1 January, 1986.
- M.—The excess arose because of increased annual payments which were negotiated with some landowners.
- O.—The saving arose because none of the Department's employees who may yet transfer to Aer Rianta did so in 1986.
- P.—The saving was due to — (a) final account invoices in relation to the development of Carnmore Airport were not made available before the end of the year and (b) certain infrastructural works arising from the compulsory purchase of certain lands by Donegal County Council for the Letterkenny Airport project did not proceed as planned.
- Q.—Provision was made for a payment which was not made until 1987.
- S.—Provision allowed for an accelerated start-up programme including acquisition of permanent accomodation and office equipment. In the event, the Authority did not acquire either.
- S.2.—The level of implementation of bus priority and urban traffic control measures was less than originally anticipated.
- T.—Because of the complexity of a number of licence applications received and the preparation of the 1985 Accounts it was necessary to avail of the services of the consultant accountant to a greater extent than anticipated.
- V.—Accurate estimation of care and maintenance payments was not possible.
- W.1.—Token provision was not required.
- W.2.—The savings resulted from an over estimation of payments and because of a reduction in the number of persons paid.
- W.3.—The Committee had not progressed sufficiently with the project of erecting a memorial and the grant was not made.
- X.—Accurate estimation is not possible.
- Y.—No liabilities arose in 1986.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1986			
	Original	£350,000	
	Supplementary	100,000	
		450,000	456,883
2. Receipts under the Merchant Shipping and Mercantile Marine Acts		135,000	118,862
3. Surplus on Aer Rianta Cpt. Operating Accounts Dublin, Shannon and Cork Airports including passenger load fees at Airports			
	Original	£10,000,000	
	Supplementary	1,500,000	
		11,500,000	10,560,291
4. Recoupment from Eurocontrol Organisation of en-route facility costs			
	Original	£11,500,000	
	Less Supplementary	2,700,000	
		8,800,000	9,064,261
5. Shanwick Communications charges			
	Original	£3,750,000	
	Supplementary	250,000	
		4,000,000	4,009,354

Vote 43

	Estimated	Realised
	£	£
6. Receipts from Radio, Telephone and Telegraph traffic	120,000	43,682
7. Recoupment for seconded staff	45,000	51,775
8. Road Transport Licences	215,000	288,832
9. Receipts under the 1933 Foreshore Act and the 1954 State Property Act	132,000	101,150
10. Receipts for transport of staff	27,000	18,029
11. Receipts for data provided by the Meteorological Service	77,000	70,415
12. Recoupment from EEC of air fares in respect of official travel	64,000	37,681
13. Recoupment of operating costs of Mount Gabriel Radar Station	130,000	130,499
14. Recoupment of cost of the Postal Users' Council	22,000	17,743
15. Recoupment of costs of the Telecommunications Users' Council	53,000	47,106
16. Wireless Examination Fees and Transmitting Permits	280,000	294,435
17. Receipts from Broadcasting and Relay Licence Fees		
<i>Original</i>	£44,253,000	
<i>Supplementary</i>	532,000	
	<hr/> 44,785,000	44,326,353
18. Telecommunication Licence Fees	30,000	58,851
19. Miscellaneous Receipts	140,000	236,582
	<hr/>	<hr/>
TOTAL		
<i>Original</i>	£71,323,000	
<i>Less Supplementary</i>	318,000	
	<hr/> £71,005,000	£69,932,784

2. A proposal to increase fees was not implemented in 1986 and there was a small reduction in the number of candidates taking examinations.
3. The shortfall arose because a large receipt due in 1986 was not received until early 1987.
6. It is difficult to estimate the exact amount in any year because of the irregularity of payments.
7. The surplus is due to an increase in salaries and to the secondment of a Higher Executive Officer after the Estimate had been framed.
8. The surplus was due to — (a) an unexpected demand for Bilateral permits and (b) an increase in Road Freight Carriers' Licence fees.
9. It is difficult to accurately estimate the amount in any year as cumulative rents can be paid in advance covering a number of years.
10. Receipts were less than expected because of a fall in demand for bus tickets.
11. The shortfall arose because a receipt due in 1986 was not received until early 1987.
12. Representation at EEC meetings by officials of the Department was less than expected and some refunds due in 1986 were not received until 1987.
14. Receipts expected in 1986 were not received until 1987.

15. Receipts expected in 1986 were not received until 1987.
16. Surplus arose mainly as a result of a 5% increase from 1st April, 1986 in Business Radio Licence fees.
18. Receipts were greater than anticipated.
19. The surplus arose because (a) large administrative costs were recouped following a number of travel trade collapses during 1985 and (b) there was an increase of 10% in travel trade licence fees with effect from June, 1986.

EXTRA REMUNERATION

A total of £17,943 was paid to fifty officers in respect of attendance at meetings abroad. Of this total fifteen officers received sums varying from £440 to £1,805.

Four hundred and forty-nine officers received sums in respect of overtime. Two hundred and fifty-seven officers received amounts varying from £401 to £5,564. The total amount paid in overtime was £519,711 of which £25,000 was in respect of typing, messenger and cleaning services provided by the Department of Industry and Commerce.

NOTES

The account includes expenditure of £773 in respect of remuneration of a Senior Meteorologist for performance of rostered duties during 1985 (E.109/65/70).

Subhead I includes expenditure on subsidised transport of Central Statistics Office Staff (£158), Department of Agriculture Staff (£787), Immigration Officials (£1,100) and Custom and Excise Staff (£4,890).

Ex-gratia payments totalling £58 were made to two officers in respect of damage to clothing in the course of official duties (DPS 3/77).

Ex-gratia payments totalling £361 were made to two officers in respect of monies stolen from them while on official duties abroad (E.109/41/41).

Ex-gratia payment of £8 was made to an officer in respect of medical expenses arising from an accident while on duty (DPS 25/75).

Ex-gratia payment of £932 was made to a herdowner for the loss of two cattle due to scrap associated with the VHF Radio Range located on his lands (sanction dated 8th May, 1986).

An *ex-gratia* payment of £1,688 was made to a company in respect of the theft of a hired generator (Sanction dated 15th October, 1986).

Ex-gratia lump sums totalling £10,660 were made to forty-six officers of Assistant Principal and Principal Officer grades in respect of certain outstanding adjudication awards. Amounts varied from £45 to £260 (DPS Sanction — 10th December, 1986).

Ex-gratia payments totalling £8,867 were made to eleven Marine Surveyors in respect of revised salary scales. Amounts varied from £103 to £920 (DPS sanction dated 20th October, 1986).

Amounts totalling £24,621 were written off as bad debts, £15,171 related to non payment of landing charges and aircraft parking charges. (Sanction dated 19th November, 1986). £9,247 related to non payment of rent. (Sanction dated 2nd September, 1986). £203 related to non payment of fees. (Sanction dated 11th July, 1986).

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TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1986

Commission, Committee or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1986
Postal Users' Council	1984	£ 48,902
Telecommunications Users' Council	1984	96,117
Broadcasting Complaints Commission	1977	7,830
Interim Local Radio Commission	1985	27,655

N. McMAHON,
Accounting Officer.

DEPARTMENT OF COMMUNICATIONS,
29th April, 1987.

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.

STATE AIRPORTS

STATEMENT OF EXPENDITURE AND REVENUE FOR THE YEAR ENDED 31st DECEMBER, 1986

1985				1986			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
EXPENDITURE							
1. AIR NAVIGATION SERVICES AIR							
£000	£000	£000	£000	£000	£000	£000	£000
5,771	3,122	2,067	582	5,856	3,205	2,044	607
267	79	150	38	272	77	156	39
1,973	903	686	384	2,056	910	756	390
287	90	154	43	304	85	173	46
TRAFFIC CONTROL							
Salaries, Wages and Superannuation							
Other Costs							
METEOROLOGICAL SERVICES							
Salaries, Wages and Superannuation							
Other Costs							
RADIO SERVICE							
5,905	4,401	964	540	6,185	4,547	1,010	628
315	221	77	17	288	206	65	17
367	138	179	50	334	113	173	48
Salaries, Wages and Superannuation							
Maintenance of Radio Stations							
Other Costs							
2. AIRPORT MANAGEMENT ADMINISTRATION							
3,924	979	2,556	389	4,353	1,182	2,743	428
5,532	1,674	2,957	901	6,052	1,811	3,275	966
4,259	1,781	2,226	252	4,338	1,799	2,279	260
2,941	1,386	1,371	184	3,231	1,759	1,280	192
677	425	159	93	687	403	176	108
8,468	2,680	5,186	602	9,733	2,852	6,196	685
Salaries, Wages and Superannuation							
SECURITY FORCE							
Salaries, Wages and Superannuation							
MAINTENANCE OF FIELD AND BUILDINGS							
Salaries, Wages and Superannuation							
Other Maintenance Costs							
Rates							
Other Costs							
3. CONTRIBUTION TO EUROCONTROL							
307	307	—	—	581	581	—	—
40,993	18,186	18,732	4,075	44,270	19,530	20,326	4,414
TOTAL EXPENDITURE							

STATE AIRPORTS (continued)

1985				REVENUE	1986			
Total	Shannon	Dublin	Cork		Total	Shannon	Dublin	Cork
£000	£000	£000	£000			£000	£000	£000
9,897	4,442	4,874	581	Landing Fees	11,445	5,226	5,597	622
3,489	626	2,711	152	Rents	4,039	745	3,144	150
3,190	1,559	1,442	189	Concession Fees	3,900	1,999	1,674	227
10,981	2,317	7,695	969	Passenger Load Fees	12,461	2,331	9,041	1,089
7,920	3,002	4,426	492	Profit (Loss) on Catering and Sales	7,592	1,971	5,059	562
4,545	4,545	—	—	En-route Communications Service†	4,009	4,009	—	—
10,666	5,647	3,764	1,255	En-route Air Navigation Service*	9,064	4,799	3,199	1,066
1,670	129	1,458	83	Other Revenue	2,109	182	1,852	75
52,358	22,267	26,370	3,721	TOTAL REVENUE	54,619	21,262	29,566	3,791
40,993	18,186	18,732	4,075	Deduct TOTAL EXPENDITURE	44,270	19,530	20,326	4,414
(+)11,365	(+)4,081	(+)7,638	(-)354	Operating Surplus (+) or Deficit (-)	(+)10,349	(+)1,732	(+)9,240	(-)623
4,902	2,021	2,497	384	Depreciation and Interest on Capital	5,157	2,046	2,684	427
(+)6,463	(+)2,060	(+)5,141	(-)738	TOTAL SURPLUS (+) OR DEFICIT (₹)	(+)5,192	(-)314	(+)6,556	(-)1,050

†Revenue in respect of En-Route Communications Service in 1985 included an amount of £970,000 which was proper to 1984. If this amount is excluded in comparing receipts for 1985 and 1986, an increase of 12% for 1986 over 1985 would be recorded.

*There was over-recovery of en-route charges in 1984 due mainly to fluctuations in the dollar/punt exchange rate. The over-recovery fell to be credited to users in the 1986 "cost base" and this is reflected in receipts in 1986.

STATE AIRPORTS (*continued*)

1985				1986			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£000	£000	£000	£000	£000	£000	£000	£000
54,713	21,665	29,046	4,002	56,847	22,138	30,304	4,405
2,134	473	1,258	403	3,117	944	1,679	494
56,847	22,138	30,304	4,405	59,964	23,082	31,983	4,899
68	—	68	—	18	—	18	—
2,113	878	1,061	174	2,237	916	1,127	194
2,789	1,095	1,484	210				
4,902	1,973	2,545	384				
				5,157	2,046	2,684	427

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 H2 in 1986 refers). In relation to the Statement of Capital Expenditure, the 1985 figures for Shannon and Dublin have been restated to take account of transposition errors.

2nd October, 1987

N. McMAHON,
Accounting Officer.

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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	6,198,000	6,020,361	177,639	—
A.2.—Consultancy Services	10,000	27,815	—	17,815
B.—Permanent Defence Force: Pay ...	150,482,000	148,848,533	1,633,467	—
C.—Permanent Defence Force: Allowances	15,985,000	15,646,949	338,051	—
D.—Reserve Defence Force: Pay, etc. ...	5,000,000	4,783,519	216,481	—
E.—Chaplains and Officiating Clergymen: Pay and Allowances	360,000	350,988	9,012	—
F.—Civilians attached to Units: Pay, etc.	15,840,000	16,293,791	—	453,791
G.—Civil Defence	1,710,000	1,925,513	—	215,513
H.—Defensive Equipment	9,250,000	9,485,925	—	235,925
I.—Medicines and Instruments	540,000	536,091	3,909	—
J.—Mechanical Transport	5,000,000	5,360,751	—	360,751
K.—Provisions	3,000,000	2,831,888	168,112	—
L.—Petrol, Fuel Oils, etc.	5,000,000	3,801,286	1,198,714	—
M.—Clothing	2,900,000	3,900,694	—	1,000,694
N.—Animals, Forage, etc.	250,000	240,560	9,440	—
O.1.—General Stores	1,600,000	1,653,408	—	53,408
O.2.—Aircraft				
<i>Original</i> £14,950,000				
<i>Supplementary</i> 5,500,000				
	20,450,000	19,534,508	915,492	—
P.—Ships and Naval Stores	1,800,000	2,002,220	—	202,220
Q.—Engineer Stores	400,000	345,827	54,173	—
R.—Solid Fuel, Electricity, Gas and Water	4,850,000	4,812,966	37,034	—
S.—Buildings	8,250,000	8,847,510	—	597,510
T.—Barrack Services	1,350,000	1,372,910	—	22,910
U.—Transportation, etc.	1,820,000	1,932,856	—	112,856

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
V.—Expenses of Equitation Teams at Horse Shows	170,000	124,042	45,958	—
W.—Travelling and Incidental Expenses	1,110,000	902,998	207,002	—
X.—Postal and Telecommunications Services	2,450,000	2,810,488	—	360,488
Y.—Military Educational Courses and Visits	720,000	470,054	249,946	—
AA.—Irish Red Cross Society (Grant-in-Aid)	340,000	335,806	4,194	—
BB.—Compensation	1,210,000	1,887,132	—	677,132
CC.—Lands	240,000	258,041	—	18,041
DD.—Expense of Operation of Sail Training Scheme (Grant-in-Aid)	260,000	260,000	—	—
EE.—Marine Pollution Counter Measures	10,000	5,648	4,352	—
FF.—Office Machinery and other Office Supplies	440,000	558,133	—	118,133
GG.—Central Purchasing	470,000	548,180	—	78,180
GROSS TOTAL				
Original £263,965,000				
Supplementary 5,500,000				
£ 269,465,000	268,717,391	5,272,976	4,525,367	
		Surplus of Gross Estimate over Expenditure £747,609		
Deduct—	Estimated	Realised		
Z.—Appropriations in Aid				
Original £11,550,000				
Less Supplementary 2,100,000				
9,450,000	9,441,855	Deficiency in Appropriations in Aid realised £8,145		
NET TOTAL				
Original £252,415,000				
Supplementary 7,600,000				
£ 260,015,000	259,275,536	Net Surplus to be surrendered £739,464		

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Royalties from the sale of P.31 Patrol Vessel design £112,044

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—In addition to the amount expended under this subhead, a sum of £160,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

A.2.—The excess is due to expenditure on consultancy services being greater than anticipated.

B.—In addition to the amount expended under this subhead, a sum of £2,360,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

Vote 44

- C.—In addition to the amount expended under this subhead, a sum of £430,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- E.—In addition to the amount expended under this subhead, a sum of £7,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- F.—In addition to the amount expended under this subhead, a sum of £625,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).
- G.—The excess is due to a move towards a changeover in the payment system for the Local Authority Grants from an arrears to a current year basis.
- J.—The excess is due to vehicle deliveries being earlier than anticipated.
- K.—Due to fluctuating prices and strength variations it is difficult to estimate accurately expenditure under this subhead.
- L.—The saving is due to a reduction in the price of petrol and oils and to lower consumption.
- M.—The excess is due to carryover commitments from 1985 and a once off extra requirement for new items of clothing arising from a revision of Defence Force Regulations.
- P.—The excess is due to unanticipated delay in settling some outstanding 1985 accounts for L.E. Eithne.
- Q.—The saving is due to deliveries being slower than anticipated.
- S.—The excess is due to progress on building works being better than anticipated.
- U.—The excess is due to a general increase in the level of travel costs.
- V.—The saving is due to curtailment of attendance at some foreign shows arising from an outbreak of equine virus at the Equitation School, Dublin.
- W.—The saving is mainly due to reduced expenditure on advertisements, hospital treatment, the subvention to the Defence Forces Canteen Board and university fees.
- X.—The excess is due to expenditure on telephones including new installations, being greater than anticipated.
- Y.—It is not possible to forecast course attendances and costs with precision; both were lower in 1986 than anticipated.
- BB.—It is not possible to estimate accurately expenditure under this subhead.
- CC.—The excess is due to the cost of purchasing lands being greater than anticipated.
- EE.—The saving is due to expenditure on pollution dispersant equipment being less than anticipated.
- FF.—The excess is due to unforeseen purchases of office equipment together with greater than anticipated photocopying charges.
- GG.—The excess is due to the unexpected protraction of interim arrangements for warehousing Central Purchasing stocks.

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1. Lands and Premises:					
	(a) Revenue		£106,000		
	(b) Sales		£32,000		
				138,000	137,325
2. Sale of surplus stores and unserviceable clothing	30,000	68,820
3. Sale of hides and offals	30,000	21,140

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	Estimated	Realised
	£	£
4. Receipts from issues on repayment:		
(a) <i>Supplies</i>	400,000	347,312
(b) <i>Stores</i>	12,000	10,288
(c) <i>Clothing</i>	80,000	61,999
(d) <i>Electricity, gas and solid fuel</i>	85,000	79,529
(e) <i>Travel warrants</i>	50,000	33,041
5. Revenue from bands	15,000	11,987
6. Receipts on discharge by purchase	30,000	66,791
7. Receipts for Barrack Services	58,000	52,715
8. Transport on repayment and refunds in respect of damaged vehicles	14,000	9,296
9. Show prizes	42,000	13,384
10. Refunds in respect of services of seconded Officers	35,000	50,117
11. Repayments of sums advanced to Officers for purchase of motor cars	17,000	12,542
12. Receipts from United Nations in respect of overseas allowances, stores, etc.		
<i>Original</i>	£7,000,000	
<i>Less Supplementary</i>	2,100,000	
	4,900,000	5,174,032
13. Recoupment of costs incurred in connection with oil incidents	100,000	146,143
14. Receipts from occupation of official quarters	950,000	857,308
15. Receipts from rations on repayment	2,240,000	1,825,643
16. Receipts from EEC in respect of fishery protection costs	—	—
17. Provision of stores for other Government Departments	150,000	344,548
18. Miscellaneous	74,000	117,895
TOTAL		
<i>Original</i>	£11,550,000	
<i>Less Supplementary</i>	2,100,000	
	£9,450,000	£9,441,855

2-9 and 18. It is difficult to forecast accurately receipts under these headings.

10. The surplus is due to an increase in the number of seconded officers.

11. The shortfall is due to a drop in the number of officers seeking car advances.

12. The surplus is due to an earlier than anticipated receipt in respect of a depreciation claim.

13. The surplus is due to a greater than anticipated settlement in respect of a claim arising from the Betelgeuse incident.

14. The shortfall is mainly due to a reduction in the level of occupancy of official quarters.

15. Due to variations in ration strength it is difficult to forecast accurately receipts under this heading.

17. The surplus is due to unanticipated receipts in respect of the issue of stores which had been handed over by the old Department of Posts and Telegraphs.

LOSSES STATEMENT

	£
1. Fifty-seven cases of damage to military vehicles in which negligence on the part of military personnel was proved resulted in a gross loss of £46,747 of which £505 was recovered (S.4/34/49, S.4/11/62)	46,242

Vote 44

	£
2. Six cases of malicious damage to military property resulted in a loss of £509 (S.4/45/42)	509
3. Three cases of damage to military property due to negligence resulted in a gross loss of £995 of which £5 was recovered (S.4/34/49 and S.4/11/62)	990
4. Fifty cases of theft resulted in a gross loss of £5,842 of which £3 was recovered (S.4/45/42, S.4/34/49 and S.4/11/62)	5,839
5. One hundred and thirty cases of damage to military vehicles, in which negligence on the part of military personnel was not proved resulted in a gross loss of £61,227 of which £2,351 was recovered (S.4/11/62 and S.4/34/49)	58,876
6. Twenty cases involving loss or damage to stores for which negligence could not be attributed to any person (S.4/34/49, S.4/25/56 and S.4/11/62)	11,732
7. One case of damage to military property for which negligence could not be attributed to any person (S.4/11/62)	30
8. Fifteen cases involving loss of military equipment not due to negligence resulted in a gross loss of £240,683 of which £496 was recovered (S.4/34/49, S.4/39/49, S.4/25/56 and S.4/11/62)	240,187
9. Irrecoverable debit balances in the pay accounts of former members of An Fórsa Cosanta Áitiúil (F.C.A.) and Slua Múirí (S.4/11/62)	705
10. Irrecoverable debit balances in the pay accounts of former civilian employees (S.4/11/62)	216
11. Irrecoverable debit balances in non-effective soldiers' pay accounts (S.4/11/62)	297
12. Value of clothing found to be deficient on discharge and desertion of members of the Defence Forces (S.4/11/62)	670

EXTRA REMUNERATION

Six military officers received allowances of £66, £477, £566, £985, £1,150 and £1,320, respectively, from Vote 1 for performing duties as Aides-de-Camp to the President.

A military officer received an allowance of £995 from Vote 3 for performing duties as Aide-de-Camp to An Taoiseach.

Sixty-nine members of the staff received amounts varying from £401 to £7,938 in respect of overtime. Overtime was paid to a total of one hundred and sixty-one officers at a cost of £98,845.

NOTES

This Account includes the sum of £15,951 in respect of one member of staff on loan to the Houses of the Oireachtas, as Secretary to the Public Expenditure Committee.

This Account includes the sum of £473,100 in respect of military officers on loan to the United Nations for varying periods (S.4/16/58).

This Account includes the sum of £36,223 in respect of pay and allowances of military officers on loan to the Defence Forces' Canteen Board for varying periods (S.4/30/40 and S.4/11/58).

This Account includes the sum of £64,230 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).

Army helicopters were availed of by Garda personnel during 1986 without payment.

Army helicopters were provided to Health Boards for ambulance missions, without payment (S.72/7/75).

Vote 44

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 £216, were supplied to the Ordnance Survey Office, free of charge (S.8/45/31).

Army assistance was rendered during the course of industrial disputes in maintaining essential services in the Dublin, Cork and Limerick areas. The army also carried out essential supervisory duties at meat processing plants at the request of the Department of Agriculture (S.4/6/81).

Refreshments supplied by the Garda Authorities to the value of £5,845 were availed of by Army Personnel during search operations in Ballinamore, Co. Leitrim in December 1983 (S.4/34/49).

A clerical error in a tender resulted in amending an existing order at an extra cost of £705 (S.9/4/52).

COISTE AN ASGARD (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS FOR YEAR ENDED 31ST DECEMBER, 1986

	£
Balance on 1st January, 1986	64,797
Grant in Aid, 1986 (Subhead DD)	260,000
Cruise Fees	50,528
	<hr/>
	375,325
Expenditure, 1986	302,136
	<hr/>
Balance on 31st December, 1986	£73,189

Coiste an Asgard also has on deposit an amount of £15,967 arising from a donation, plus accrued interest, from the trustees of Nelson Pillar.

MICHAEL J. SOMERS,
Oifigeach Cuntasíochta.

16 Aibreán, 1987.

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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 ...	46,000	44,285	1,715	—
PENSIONS, ALLOWANCES, ETC.				
B.—Wound and Disability Pensions and Gratuities, etc.	2,560,000	2,620,680	—	60,680
C.—Allowances and Gratuities to Dependents, etc.	5,040,000	4,960,726	79,274	—
D.—Military Service Pensions	1,270,000	1,187,954	82,046	—
E.1.—Defence Forces (Pensions) Schemes	24,360,000	24,468,320	—	108,320
E.2.—Payments in respect of transferred service	230,000	176,720	53,280	—
F.—Compensation for Death or Personal Injuries sustained by members of the Local Defence Force	28,000	31,420	—	3,420
G.—Special Allowances under the Army Pensions Acts to persons who served in Easter Week and to persons awarded Medals	2,340,000	2,224,144	115,856	—
H.—Travelling and Incidental Expenses	25,000	10,911	14,089	—
I.—Postal and Telecommunications Services	80,000	70,061	9,939	—
J.—Special Compensation—United Nations Force	1,000	57,693	—	56,693
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	2,320,000	2,071,447	248,553	—
L.—Funeral Grants in respect of deceased Special Allowance Holders, Military Service Pensioners, certain Disablement Pensioners and Medal Holders	330,000	226,416	103,584	—
GROSS TOTAL	£ 38,630,000	38,150,777	708,336	229,113

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
			Surplus of Gross Estimate over Expenditure £479,223	
	Estimated	Realised	Surplus of Appropriations in Aid Realised £125,087	
M.—Appropriations in Aid	1,300,000	1,425,087	Total Surplus to be surrendered £604,310	
NET TOTAL	£ 37,330,000	36,725,690		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—In addition to the amount expended under this subhead, a sum of £50,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

C.—In addition to the amount expended under this subhead, a sum of £99,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

D.—It is not possible to estimate accurately expenditure under this subhead. 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. 51).

E.1.—In addition to the amount expended under this subhead, a sum of £767,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

E.2.—It is not possible to estimate accurately expenditure under this subhead.

F.—Compensation payments were greater than anticipated.

G.—In addition to the amount expended under this subhead, a sum of £45,000 was received from the Vote for Increases in Remuneration and Pensions (No. 51).

H.—The saving is due to expenditure on the supply and maintenance of surgical appliances being less than anticipated.

I.—The saving is due to a reduction in the volume of post issued.

J.—The amount provided under this subhead was a token estimate only.

K.—The saving is due to payments being less than anticipated.

L.—It is not possible to estimate accurately expenditure under this subhead.

APPROPRIATIONS IN AID

APPROPRIATIONS IN AID										Estimated	Realised
										£	£
1.	Contributions to Pension Schemes for Widows and Children of Officers, NCO's and Privates	...	...	...	...	...	...	...	...	1,277,000	1,387,170
2.	Refunds of overpayments	...	...	...	...	...	...	...	...	20,000	32,805
3.	Recoveries in respect of pension liability	...	...	...	...	...	...	...	...	1,000	2,617
4.	Payments received in respect of transferred service	...	...	...	...	...	...	...	...	1,000	2,495
5.	Miscellaneous	...	...	...	...	...	...	...	...	1,000	—
										£1,300,000	£1,425,087

Vote 45

1. The total of contributions to the Pension Schemes for these categories is difficult to forecast accurately.
2. It is not possible to forecast accurately refunds of overpayments of special allowances and pensions as these are casual occurrences.
3. It is difficult to forecast accurately 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:—

<i>Subhead</i>	£
B.	595
C.	1,061
D.	488
E.1.	12,642
G.	7,232
L.	6,277

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).

<i>Subhead</i>	£
C.	43
G.	4,325

MICHAEL J. SOMERS,
Oifigeach Cuntasaíochta.

AN ROINN COSANTA,
13 Aibreán, 1987.

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, 1986, 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	18,313,000	17,245,277	1,067,723	—
A.2.—Consultancy Services	22,000	20,674	1,326	—
B.1.—Travelling and Incidental Expenses	3,785,000	3,742,724	42,276	—
B.2.—Office Machinery and other Office Supplies	725,000	738,614	—	13,614
C.—Postal and Telecommunications Services	820,000	821,224	—	1,224
D.—Repatriation and Maintenance of Distressed Irish Persons abroad ...	90,000	82,355	7,645	—
E.—Cultural Relations with other Countries Account (Grant-in-Aid)	200,000	200,000	—	—
F.—Information Services	210,000	218,682	—	8,682
G.—Contributions to Bodies in Ireland for the Furtherance of International Relations (Grants-in-Aid)	5,000	5,000	—	—
H.—Cross Border Studies	25,000	4,074	20,926	—
I.—North-South and Anglo-Irish Co-operation	250,000	250,000	—	—
J.—UN Year of Peace	10,000	10,000	—	—
GROSS TOTAL	£ 24,455,000	23,338,624	1,139,896	23,520
			Surplus of Gross Estimate over Expenditure £1,116,376	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £136,645	
Deduct—			Net Surplus to be surrendered £979,731	
K.—Appropriations in Aid	450,000	313,355		
NET TOTAL	£ 24,005,000	23,025,269		

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Passports, Visas and Consular Services £4,704,001

Vote 46

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The saving, which relates to expenditure abroad, is due to the fact that fluctuations in rates of exchange were less than had been anticipated and that there was a significant reduction in the level of inflation in the countries where we are represented, particularly the locations of major expenditure.
- A.2.—Consultancy expenses were less than anticipated.
- D.—Due to the nature of the service provided it is not possible to forecast accurately the demands on this subhead. The number of cases arising during the year proved less than expected.
- H.—The saving is due to the fact that anticipated expenditure on certain studies due to be undertaken in 1986 did not materialise.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by An Bord Scoiláireachtaí Cómálairte in respect of staff seconded and services provided	5,000	5,311
2. Receipts from sale of information booklets and films	13,000	8,991
3. Repayment of Repatriation and Maintenance Advances	95,000	82,101
4. Recoupment by EEC of certain travelling expenses	136,000	103,259
5. Miscellaneous	201,000	113,693
	<u>£450,000</u>	<u>£313,355</u>

- 1, 2, 3, 4, and 5. It is difficult to estimate receipts under these headings. The figure at 5 includes £17,828 which represents receipts from the sale of official cars and £11,836 in respect of refunds of VAT on items purchased by our Missions abroad.

EXTRA REMUNERATION

Eighty-three officers received sums varying from £418 to £2,425 for overtime. The total amount paid in respect of overtime was £88,179 which represents an average payment of £422 to two hundred and nine officers.

A total of seventy-seven officers received allowances in respect of duties as chairman or delegates at meetings abroad. Of this total twenty-seven officers received sums in excess of £400 and up to £2,627. The total paid in respect of chairman and delegates allowances was £35,739.

NOTES

One payment of £22 was made in respect of a claim for compensation arising from an error in the preparation of a passport in the Passport Office (S.71/10/67 and S.71/32/51).

Five payments of £580, £100, £63, £20 and £20 were made to officers of this Department in respect of damage to or loss of personal property while on official duty (E.109/41/41).

The account includes a sum of £26,037 spent on the purchase of gifts for presentation officially to foreign dignitaries (S.71/10/67).

A sum of £178 debit was written off and £77 credit was transferred to appropriations-in-aid of the Vote in respect of outstanding balances remaining in accounts on 31st December, 1986 (S.71/1/67).

A nugatory payment of £2,091 was incurred in respect of a refund to the buyer of an Embassycar in compensation for expenses incurred and repairs carried out to the vehicle, the sale of which was subsequently revoked (S.71/8/87).

A nugatory payment of £126 was incurred in respect of the late payment of rent on an Embassy residence (S.2/10/79).

A nugatory payment of £784 was incurred in respect of the non refund of a security deposit paid by an officer of this Department (E.86/3/54).

A nugatory payment of £458 was incurred as a result of a payment of a public liability insurance premium on an Embassy Chancery and Residence (S.71/8/82).

REPATRIATION ADVANCES

	£	£
Balance outstanding on 1st January, 1986		13,575
Advances, 1986 (Subhead D)		82,355
		<u>95,930</u>
Amount recovered (Subhead K)	82,101	
Written off	<u>1,889</u>	83,990
Balance outstanding on 31st December, 1986 ...		<u>£11,940</u>

CULTURAL RELATIONS (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING YEAR ENDED 31ST DECEMBER, 1986

	£
Balance on 1st January, 1986	88,290
Grant-in-Aid	<u>200,000</u>
	288,290
Expenditure, 1986	<u>195,279</u>
Balance on 31st December, 1986	<u>£93,011</u>

IRISH AMERICAN PARTNERSHIP FOR ECONOMIC DEVELOPMENT (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS FOR YEAR ENDED 31ST DECEMBER, 1986

	£
Balance on 1st January, 1986	50,000
Expenditure, 1986	<u>50,000</u>
Balance on 31st December, 1986	<u>—</u>

NOEL DORR,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
29th April, 1987

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, 1986, 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	2,645,000	1,965,155	679,845	—
B.—Contributions to United Nations Voluntary Agencies	2,328,000	2,328,000	—	—
C.—Agency for Personal Service Overseas (Grant-in-Aid)	2,425,000	2,425,000	—	—
D.—Disaster Relief	805,000	804,870	130	—
E.—Payment to Grant-in-Aid Fund for Bilateral and other Aid Contributions for Developing Countries (Grant-in-Aid)	15,370,000	15,370,000	—	—
F.—Gorta (Grant-in-Aid)	85,000	85,000	—	—
G.—Payments for the Benefit of Developing Countries arising from Membership of the European Community	3,697,000	3,209,788	487,212	—
H.—Advisory Council on Development Co-operation (Grant-in-Aid)	110,000	80,346	29,654	—
I.—Conference on Security and Co-operation in Europe (including Conference on Disarmament in Europe) ...	37,000	53,145	—	16,145
J.—Refugee Resettlement Committee (Grant-in-Aid)	50,000	32,700	17,300	—
TOTAL	£ 27,552,000	26,354,004	1,214,141	16,145

Surplus to be surrendered £1,197,996

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Interest and principal due on United Nations Bonds £12,369

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The absence of final figures for the United Nations budgets and fluctuations in rates of exchange made accurate estimation difficult.

G.—The call up for the European Development Fund was less than estimated.

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.

J.—The saving is due to the fact that anticipated expenditure did not take place.

NOTES

	Expenditure
	£
A.— Council of Europe	342,536
Organisation for Economic Co-operation and Development	223,908
United Nations	1,172,660
United Nations Industrial Development Organisation	82,670
Intergovernmental Legal Bodies	15,762
General Agreement on Tariffs and Trade	127,619
TOTAL	£1,965,155

	Expenditure
	£
B.— United Nations Children's Fund	420,000
United Nations Development Programme	1,175,000
United Nations Refugee Fund	275,000
United Nations Relief and Works Agency	330,000
United Nations Trust Fund for South Africa	27,000
United Nations Educational and Training Programme for Southern Africa	27,000
United Nations Fund for Namibia	23,000
United Nations Publicity Fund against Apartheid	1,000
United Nations Institute for Training and Research	12,000
United Nations Fund for Victims of Torture	8,000
United Nations Voluntary Fund for Women's Development	30,000
TOTAL	£2,328,000

BILATERAL AND OTHER AID FUND (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING YEAR ENDED 31ST DECEMBER, 1986

	£
Balance on 1st January, 1986	170,521
Grant-in-Aid	15,370,000
	<hr/>
Expenditure, 1986	15,540,521
	<hr/>
Balance on 31st December, 1986	£681,809

NOEL DORR,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
29th April, 1987.

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

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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	39,543,000	39,397,903	145,097	—
A.2.—Consultancy Services ...	500,000	582,445	—	82,445
B.1.—Travelling and Incidental Expenses	3,395,000	3,296,445	98,555	—
B.2.—Office Machinery and other Office Supplies	4,851,000	5,096,160	—	245,160
C.—Postal and Telecommunications Services				
<i>Original</i> £19,895,000				
<i>Less Supplementary</i> 2,400,000				
	17,495,000	17,458,434	36,566	—
D.—Insured Persons' Medical Certificates	1,902,000	1,850,119	51,881	—
SOCIAL INSURANCE				
E.—Payment to the Social Insurance Fund under Section 122(9) of the Social Welfare (Consolidation) Act, 1981				
<i>Original</i> £398,128,000				
<i>Supplementary</i> 12,000,000				
	410,128,000	410,128,000	—	—
F.—Investment Return	54,000	70,307	—	16,307
SOCIAL ASSISTANCE				
G.—Old Age and Blind Pensions (Non-Contributory)				
<i>Original</i> £278,660,000				
<i>Supplementary</i> 7,000,000				
	285,660,000	283,899,840	1,760,160	—
H.—Child Benefit				
<i>Original</i> £207,500,000				
<i>Less Supplementary</i> 1,000,000				
	206,500,000	205,453,321	1,046,679	—
I.—Unemployment Assistance				
<i>Original</i> £387,850,000				
<i>Supplementary</i> 8,000,000				
	395,850,000	391,537,662	4,312,338	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Widows' and Orphans' Non-Contributory Pensions				
<i>Original</i> £39,360,000				
<i>Supplementary</i> 500,000	39,860,000	39,525,069	334,931	—
K.—Miscellaneous Grants				
<i>Original</i> £125,738,000				
<i>Less Supplementary</i> 2,300,000	123,438,000	123,185,108	252,892	—
L.—Social Assistance and Other Allowances				
<i>Original</i> £57,110,000				
<i>Supplementary</i> 700,000	57,810,000	57,213,159	596,841	—
M.—Rent Allowances in accordance with Section 23 of the Housing (Private Rented Dwellings) Act, 1982				
<i>Original</i> £1,300,000				
<i>Less Supplementary</i> 226,000	1,074,000	1,042,488	31,512	—
N.—Family Income Supplement				
<i>Original</i> £3,500,000				
<i>Less Supplementary</i> 300,000	3,200,000	3,020,454	179,546	—
O.—Anti-Poverty Programme ...	1,000,000	793,321	206,679	—
P.—Grants to Voluntary Bodies in the Social Services area ...	750,000	750,000	—	—
Q.—Commission on Social Welfare	33,000	36,905	—	3,905
R.—National Pensions Board ...	50,000	3,734	46,266	—
T.—Pilot Schemes for the Unemployed				
<i>Original</i> Nil				
<i>Supplementary</i> £1,000				
<i>Do.</i> 26,000	27,000	20,978	6,022	—
U.—Losses ...	—	84,169	—	84,169
V.—Extra Statutory Grants ...	—	8,525	—	8,525
GROSS TOTAL				
<i>Original</i> £1,571,119,000				
<i>Supplementary</i> 1,000				
<i>Do.</i> 22,000,000	£ 1,593,120,000	1,584,454,546	9,105,965	440,511
			Surplus of Gross Estimate over Expenditure £8,665,454	
	Estimated	Realised	Surplus of Appropriations in Aid realised £76,833	
Deduct—				
S.—Appropriations in Aid ...	40,424,000	40,500,833		
NET TOTAL			Total Surplus to be surrendered £8,742,287	
<i>Original</i> £1,530,695,000				
<i>Supplementary</i> 1,000				
<i>Do.</i> 22,000,000	£ 1,552,696,000	1,543,953,713		

Vote 48

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Additional consultancy assignments not originally envisaged were undertaken to review the security of payments systems.
- B.2.—The excess arose as a result of the purchase of additional equipment not originally envisaged and from a change in the method of accounting for obsolete equipment.
- 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.
- N.—The number of supplements in payment was less than anticipated.
- O.—The main purpose of this provision was to finance the Combat Poverty Agency which was not set up until September 1986.
- Q.—The excess is due mainly to the fact that the Commission did not complete its report as soon as had been anticipated.
- R.—The costs were less than anticipated because much of the work of the Board was carried out by the members themselves with the aid of an Assistant Principal on loan from the Department.
- T.—The cost of the Educational Opportunities Scheme in one of the pilot areas was less than originally anticipated.
- U.—The charge to this Subhead comprises—

	£
1. Assistance paid in error and irrecoverable (F.46/3/54)	68,720
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.73/3/54)	12,559
3. Salaries paid to ex-employees, and deemed irrecoverable (S.73/2/75)	2,890
	<u>£84,169</u>

- V.—Grants made on grounds of equity in cases of non-contributory old age pensions and child benefit 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	38,378,000	37,958,000
2. Contributions from County Borough and Urban Area Councils under Section 153 of the Social Welfare (Consolidation) Act, 1981	580,000	649,996
3. Recoveries of Social Assistance overpaid	500,000	570,929
4. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	800,000	1,135,862
5. Recoupment in respect of staff on loan to outside bodies	65,000	80,168
6. Recoupment by EEC of certain travelling expenses (Subhead B.1.)	30,000	25,428
7. Miscellaneous	71,000	80,450
	<u>£40,424,000</u>	<u>£40,500,833</u>

2. Contributions due in December 1985 were not received until 1986.
- 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 four hundred and forty-six. Two Social Welfare Supervisors, one hundred and thirty-four Social Welfare Officers, twenty-seven Higher Executive Officers, seventy-one Executive Officers, one hundred and ninety-three Staff Officers, three hundred and sixty-eight Clerical Officers, four hundred and fifty Clerical Assistants, thirteen Paperkeepers, one Key Punch Operator, forty-nine Messengers, two Nightwatchmen and seven Cleaners received sums ranging from £401 to £11,963 for the performance of overtime. The total amount paid for overtime by the Department during the year was £1,884,416.

The Chief Inspector received £1,400 in respect of work arising from his membership of the Legal Aid Board. One Local Agent received £14,203 as a Community Welfare Officer and a second Local Agent received £7,868 for the service of postman.

A total of fifteen officers received allowances totalling £3,462 in respect of delegate allowances at meetings abroad. Of this four officers received sums in excess of £400 and up to £569.

NOTES

Ex-gratia payments totalling £770 were made to thirty-two officers who while on official duties sustained loss of or damage to personal property (E.109/41/41).

Payments of £2,450 were made to twenty-eight officers under the Staff Suggestion Scheme (DPS.56/79).

An *ex-gratia* payment totalling £4,000 was made to a person in compensation for delay in paying her Contributory Widows Pension on the Ombudsman's recommendation (S.73/16/85).

An Executive Officer resigned following suspension from duty for defrauding the Department of £7,436 by setting up false claims of Disability Benefit. He was convicted and given a twelve month suspended sentence. He has refunded £3,262 to date.

A Clerical Officer in Cork Employment Exchange resigned following suspension from duty when it was discovered he had misappropriated £13,698 in collusion with another person. He was held responsible for £9,698. He was charged, found guilty and received a twelve month custodial sentence suspended and replaced by 240 hours community work. He refunded £9,698 to the Department. The other person involved refunded £4,000.

A researcher was engaged by the Department on a contract basis at a salary of £18,707 per annum to assist the Interim Board of the Combat Poverty Organisation in the implementation of the Irish part of the EEC Poverty programme. A researcher engaged in 1985 was also retained on a part time basis.

An extra statutory award of £50 was made to a firm of solicitors to cover a persons legal fees incurred by the Departments delay in paying arrears of Non-Contributory Old Age Pension (S.73/24/80).

An *ex-gratia* payment of £2,100 was made to one officer, being the balance of a disablement gratuity awarded to him, arising out of an accident on duty.

A sum of £50,668 estimated to have been overpaid as Free Electricity allowances and charged to accounts for previous years was written off with the sanction of the Department of Finance (S.73/7/67).

The Minister for Finance has agreed that certain items of equipment purchased by the National Committee on Pilot Schemes to Combat Poverty for use by local groups were not to be recovered and that any equipment purchased for use in the Committee's central office and which was unaccounted for, should be written off. Remaining equipment, with a nominal value of £2,000 was retained for use by the newly established Combat Poverty Agency (S.73/5/80).

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.

	£
Old Age and Blind Pensions (Non-Contributory)	33,830
Child Benefit	58,445
Unemployment Assistance	83,753
Widows' and Orphans' Pensions (Non-Contributory)	95,993

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	£
Unmarried Mothers' Allowances	62,075
Deserted Wives' Allowances	12,268
Prisoners' Wives' Allowances	2,749
Single Women's Allowances	1,869
Family Income Supplement	3,400

The undermentioned sums made up of unrecovered balances of overpayments which were included in the relevant Accounts of previous years have been treated as irrecoverable (S.73/3/54).

	£
Old Age and Blind Pensions (Non-Contributory)	57,454
Child Benefit	35,444
Unemployment Assistance	102,183
Widows' and Orphans' Pensions (Non-Contributory)	481
Free Electricity	318
Unmarried Mothers' Allowances	27,876
Deserted Wives' Allowances	11,062
Prisoners' Wives' Allowances	4,170
Single Women's Allowances	4,651
Rent Allowances	38
Family Income Supplement	59

J. DOWNEY,
Oifigeach Cuntasaíochta.

AN ROINN LEASA SHÓISIALAIGH,
30 Aibreán, 1987.

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, 1986, 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	5,068,000	4,907,775	160,225	—
A.2.—Consultancy Services	1,450,000	760,470	689,530	—
B.1.—Travelling and Incidental Expenses	440,000	390,990	49,010	—
B.2.—Office Machinery and other Office Supplies	150,000	216,519	—	66,519
B.3.—Postal and Telecommunications Services	309,000	278,172	30,828	—
C.—Superintendent and District Registrars	10,000	5,617	4,383	—
D.—Expenses in connection with the World Health Organisation and other International Bodies ...	475,000	349,355	125,645	—
E.—Statutory Inquiries	1,000	3,442	—	2,442
F.—Developmental, Consultative and Advisory Bodies	1,480,000	1,311,818	168,182	—
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> £639,206,000				
<i>Supplementary</i> 25,000				
	639,231,000	639,231,000	—	—
G.2.—Grants to Health Boards in respect of expenditure on cash allowances and cash grants				
<i>Original</i> £65,230,000				
<i>Supplementary</i> 775,000				
	66,005,000	66,005,000	—	—
G.3.—Grants to Health Boards to meet the expenses of the General Medical Services (Payments) Board				
<i>Original</i> £101,500,000				
<i>Supplementary</i> 3,000,000				
	104,500,000	104,500,000	—	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.4.—Grants on behalf of Health Boards to certain other Health Bodies ...	296,391,000	296,391,000	—	—
G.5.—Payments to Health Agencies in respect of balances of grants for years prior to 1986				
<i>Original</i> £80,500,000				
<i>Supplementary</i> 2,327,000				
	82,827,000	82,827,000	—	—
G.6.—Payments in respect of disablement caused by Thalidomide ...	100,000	99,699	301	—
G.7.—Payments in respect of persons claiming to have been damaged by vaccination ...	90,000	10,000	80,000	—
G.8.—Grant to National Social Service Board ...	545,000	606,000	—	61,000
G.9.—Grants to Research Bodies				
<i>Original</i> £1,000				
<i>Supplementary</i> 1,999,000				
	2,000,000	2,112,000	—	112,000
H.—Grants to Adoption Societies ...	195,000	194,750	250	—
I.—Grant to An Bord Altranais ...	1,000	100,000	—	99,000
J.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid) ...	85,000	80,000	5,000	—
K.—Building, Equipping and Furnishing of Hospitals and other Health Facilities ...	58,160,000	58,729,933	—	569,933
MISCELLANEOUS				
L.—Grant to Health Education Bureau	2,000,000	2,000,000	—	—
M.—Dissemination of Information on Health and Health Services ...	80,000	81,153	—	1,153
N.—Vaccine Lymph Supply ...	9,000	1,762	7,238	—
GROSS TOTAL				
<i>Original</i> £1,253,476,000				
<i>Supplementary</i> 8,126,000				
£	1,261,602,000	1,261,193,455	1,320,592	912,047
			Surplus of Gross Estimate over Expenditure £408,545	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised		
Deduct—				
O.—Appropriations in Aid				
Original	£100,000,000			
Supplementary	8,125,000			
	108,125,000	107,789,999		Deficiency in Appropriations in Aid realised £335,001
NET TOTAL				
Original	£1,153,476,000			
Supplementary	1,000			
	£ 1,153,477,000	1,153,403,456		Net Surplus to be surrendered £73,544

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The saving was due to a decrease in the number of consultancy arrangements entered into in connection with the development of computer systems.
- B.1.—The saving was due largely to a continuous stringent approach to official entertainment and a reduction of expenditure on staff training and development during the year.
- B.2.—The excess resulted from necessary expenditure for the updating of computer requirements, and the replacement of office machinery.
- B.3.—A stringent control and monitoring system of telephone calls within the Department has helped to reduce costs.
- C.—The saving was the result of non-implementation of proposed increased payments to Superintendent Registrars of Births, Deaths and Marriages, rent allowances to Registrars of Marriages and failure of Registrars to make claims within the year.
- 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 excess was due to the increased number of meetings held in connection with inquiries.
- F.—The saving was mainly due to the non-implementation of a proposed computerisation scheme.
- G.7.—The saving was due to offers of the *ex-gratia* payments being taken up in the course of the year by only one of the remaining persons eligible for the payment.
- G.8.—The excess was due to increased expenditure arising from a specific project undertaken.
- G.9.—The additional expenditure was necessary to maintain services at an agreed level during the year.
- I.—The excess expenditure was necessary for the establishment of the new Board.
- J.—The saving arose from payments from the grant-in-aid being limited in the light of the financial position of the Society.
- K.—The excess was due to the payment for computer hardware for health agencies.
- N.—The saving was due to the demand for vaccines being less than anticipated.

Vote 49

APPROPRIATIONS IN AID

			Estimated £	Realised £
1. Receipts from health contributions				
	<i>Original</i>	£78,500,000		
	<i>Supplementary</i>	3,450,000		
			81,950,000	81,514,521
2. Recovery of cost of Health Services provided under regulations of the European Economic Community				
	<i>Original</i>	£20,525,000		
	<i>Supplementary</i>	4,675,000		
			25,200,000	25,227,341
3. Recovery from U.K. Department of Health and Social Security of their share of the cost of Leopardstown Park Hospital			700,000	601,375
4. Searches and certified copies of entries of Births, Deaths and Marriages			80,000	140,856
5. Recoupment of certain travelling expenses and subsistence allowances from the EEC, etc.			25,000	48,457
6. Miscellaneous			170,000	257,449
TOTAL				
	<i>Original</i>	£100,000,000		
	<i>Supplementary</i>	8,125,000		
			£108,125,000	£107,789,999

3. The liability of the U.K. Department of Health and Social Security was less than estimated.
4. The transfer of some functions of the General Register Office to the Superintendent Registrars (Eastern Health Board) did not occur until late in the year and consequently the estimated loss of revenue did not arise.
5. The increase was mainly due to an increase in the cost of foreign travel.
6. The increase was due to increased fees for licensing of proprietary medicines in accordance with Regulations made under the Health Acts.

EXTRA REMUNERATION

Overtime was paid to sixty-eight officers during the year at a total cost of £14,658. Four officers received amounts varying from £406 to £670.

A total of £9,757 was paid to thirty-eight officers in respect of delegate allowances at meetings abroad. Nine officers received sums varying from £406 to £756.

NOTES

Additional amounts of £132,000, £16,751,000, £1,122,000, £2,476,000 were drawn from the Vote for Increases in Remuneration and Pensions (No. 51) and combined with the provision in subheads A.1, G.1, G.3 and G.4, respectively.

Ex-gratia payments totalling £118 were paid to five officers in respect of loss of or damage to clothing, etc. in the course of official duties (E.109/41/41).

P. W. FLANAGAN,
Accounting Officer.

DEPARTMENT OF HEALTH,
3rd April, 1987.

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, 1986, 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 a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	3,095,000	3,051,645	43,355	—
A.2.—Consultancy Services	957,000	853,446	103,554	—
B.1.—Travelling and Incidental Expenses	504,000	466,265	37,735	—
B.2.—Office Machinery and other Office Supplies	158,000	159,612	—	1,612
C.1.—Postal and Telecommunications Services	196,000	192,408	3,592	—
C.2.—Advertising and Publicity	45,000	53,908	—	8,908
D.—Geological Survey	369,000	357,534	11,466	—
E.—Minerals Development	25,000	3,756	21,244	—
F.1.—Energy Conservation	317,000	267,497	49,503	—
F.2.—Currency Exchange Loss on certain Industrial Credit Company Foreign Borrowing from Energy Global Loan Scheme	20,000	25,458	—	5,458
G.—Subscriptions to International Organisations	258,000	213,798	44,202	—
H.—Rural Electrification	2,271,000	2,270,783	217	—
I.—An Bord Fuinnimh Núicléigh — Grant-in-Aid for General Expenses				
<i>Original</i> £389,000				
<i>Supplementary</i> 427,000				
	816,000	816,000	—	—
J.—Town Gas Subsidy	267,000	235,194	31,806	—
K.—Training of Irish Personnel in Petroleum Related Disciplines ...	100,000	79,526	20,474	—
L.—State Support for Mining Operations	61,000	85,761	—	24,761
M.—Bord na Móna — Grants for Private Bog Development	1,200,000	1,200,002	—	2
N.—New and Renewable Sources of Energy	151,000	92,447	58,553	—
O.—Miscellaneous Payments	19,000	16,824	2,176	—

Vote 50

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
P.—FEOGA—Western Aid Electrification				
Original	£1,430,000			
Less Supplementary	346,000			
	1,084,000	537,394	546,606	—
R.—Payments to Irish National Petroleum Corporation Limited for Maintenance of Whiddy Island Oil Terminal				
Original	Nil			
Supplementary	£450,000			
	450,000	450,000	—	—
GROSS TOTAL				
Original	£11,832,000			
Supplementary	450,000			
Do.	81,000			
	£12,363,000	11,429,258	974,483	40,741
			Surplus of Gross Estimate over Expenditure £933,742	
	Estimated	Realised		
Deduct—				
Q.—Appropriations in Aid				
Original	£2,590,000			
Supplementary	80,000			
	2,670,000	2,770,784		
			Surplus of Appropriations in Aid realised £100,784	
NET TOTAL				
Original	£9,242,000			
Supplementary	450,000			
Do.	1,000			
	£9,693,000	8,658,474		
			Total Surplus to be surrendered £1,034,526	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Marathon Royalties from Kinsale Gas Field	3,225,742
Non-tax element of payment from Chevron Corporation as part of agreement on transfer of Whiddy Oil Terminal to State	14,963,535
Profit surrendered by Bord Gais Eireann (as directed by the Minister for Energy under Section 11 of the Gas Act, 1976)	15,500,000

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Consultancy requirements, particularly in the area of Petroleum Exploration and Development, were less than had been anticipated.
- B.1.—Economies were achieved through curtailment of incidental expenses.
- C.2.—Advertising costs were greater than expected.
- E.—Saving was due to lower than anticipated expenditure on the making safe of old mineshafts.
- F.1.—Savings arose because grant applications were fewer than had been anticipated.
- F.2.—Accurate estimation of these costs is difficult.

- G.—The cost of subscriptions, particularly in the case of the International Atomic Energy Agency, was less than had been anticipated.
- J.—Saving was due to lower than anticipated consumption of town gas in the towns benefiting from the subsidy.
- K.—Anticipated demands from certain departments and organisations, which had been provided for, did not materialise.
- L.—The excess was due to the increased requirements of the receiver of Avoca Mines.
- 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 the level of applications in 1986 was considerably lower 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	1,627
2. Repayments of travel costs of certain journeys to EEC ...	37,000	24,560
3. Receipts under the Minerals Development Act, 1940, and the Petroleum and Other Minerals Development Act, 1960		
<i>Original</i>	£1,782,000	
<i>Supplementary</i>	122,000	
	<hr/> 1,904,000	2,002,416
4. Receipts from EEC in respect of specific surveys		
<i>Original</i>	£21,000	
<i>Less Supplementary</i>	11,000	
	<hr/> 10,000	10,330
5. Geological survey, receipts from miscellaneous sales and services ...	11,000	20,384
6. Receipts from EEC in respect of FEOGA Programme		
<i>Original</i>	£689,000	
<i>Less Supplementary</i>	116,000	
	<hr/> 573,000	573,350
7. Receipts from EEC in respect of New and Renewable Energy Sources Programme ...	40,000	25,990
8. Funds provided by certain holders of exclusive offshore petroleum licences for training, education of Irish personnel		
<i>Original</i>	£1,000	
<i>Supplementary</i>	85,000	
	<hr/> 86,000	101,455
9. Miscellaneous ...	1,000	10,672
TOTAL		
<i>Original</i>	£2,590,000	
<i>Supplementary</i>	80,000	
	<hr/> £2,670,000	£2,770,784

1. Due to the financial difficulties of Dublin Gas, no contribution to the Gas Fund was made by the company in 1986.

2. Estimation of these receipts is difficult since payments of refunds by the EEC are made at irregular intervals.

Vote 50

3. Increase was due primarily to deferral of receipts from 1985 to 1986, following the extension of the closing date for receiving 3rd Licencing Round applications.
5. It is impossible to accurately forecast the demand for these items.
7. Timing of receipts from the EEC is difficult to predict.
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.

EXTRA REMUNERATION

Overtime was paid to sixty-four officers during the year at a total cost of £26,583. Twenty officers received amounts varying from £431 to £3,276.

A total of twenty-four officers received allowances in respect of duties as delegates at meetings abroad (mainly EEC). Of this total, seven officers received sums in excess of £400 and up to £1,122. The total amount paid was £7,465.

NOTES

Ex-gratia lump sums, varying from £72 to £260, were paid to twenty-six officers of Assistant Principal and Principal Officer grade in respect of certain outstanding adjudication awards. The total amount paid was £6,213 (E.157/14/86).

An *ex-gratia* payment of £15 was made to one officer in respect of damage to clothing during the course of official duties (E.109/41/41).

An *ex-gratia* payment of £26 was made to one officer to compensate for theft of money while on official duties (S.411/1/86).

The account includes a sum of £282 spent on the purchase of gifts for presentation to foreign dignitaries (S.411/22/85).

Advances totalling £9,908,849 to Avoca Mines Ltd., together with the interest accrued thereon, of £10,737,677 were written off as irrecoverable (S.99/5/77).

STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31ST DECEMBER, 1986.

Bula Ltd.	£ 956,296
Interest accrued as at 31st December, 1986	664,874

J. C. HOLLOWAY,
Accounting Officer.

DEPARTMENT OF ENERGY,
29th April, 1987.

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

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

INCREASES IN REMUNERATION AND PENSIONS **Vote 51**

ACCOUNT of the sum expended, in the year ended 31st December, 1986, 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				
Original	£70,000,000			
Supplementary	10,000,000			
	80,000,000	76,936,000	3,064,000	—
	£ 80,000,000	76,936,000	3,064,000	—

Surplus to be surrendered **£3,064,000**

EXPENDITURE

Vote No.	Service	£	£
2	Houses of the Oireachtas and the European Assembly ...		313,000
3	Department of the Taoiseach	24,750	
	National Concert Hall	6,000	
	Grant-in-Aid Fund for Cultural Organisations	3,000	
	National Museum	1,250	
	National Economic and Social Council	4,000	
			39,000
5	An Chomhairle Ealaíon		106,000
6	National Gallery		102,000
7	Office of the Minister for Finance	—	
	Economic and Social Research Institute	21,000	
			21,000
10	Public Works and Buildings		1,319,000
11	State Laboratory		63,000
13	Office of the Attorney General		70,000
15	Miscellaneous Expenses		1,000
16	Stationery Office		22,000
17	Valuation and Ordnance Survey		146,000
20	Office of the Minister for Public Service	—	
	Institute of Public Administration	50,000	
			50,000
22	Office of the Ombudsman		20,000
23	Superannuation and Retired Allowances		3,000,000
24	Office of the Minister for Justice	179,000	
	Legal Aid Board	10,000	
			189,000
25	Garda Síochana		6,129,000
26	Prisons		500,000
27	Courts		367,000
28	Land Registry and Registry of Deeds		193,000
29	Charitable Donations and Bequests		2,000
30	Environment	527,000	
	An Foras Forbatha Teo.	62,000	
	An Bord Pleanála	26,000	
			615,000
31	Office of the Minister for Education	—	
	Royal Irish Academy of Music	17,000	
			17,000
32	Primary Education		15,454,000

Vote 51

		£	£
33	Post-Primary Education		15,363,000
35	Higher Education	—	
	An tUdarás Um Ard-Oideachas — General (Non-Capital)		
	Grants to Universities and Colleges and Designated		
	Institutions of Higher Education	2,420,000	
	Dublin Dental Hospital	25,000	
	Dublin Institute for Advanced Studies	44,000	
			2,489,000
36	Fisheries	136,000	
	Bord Iascaigh Mhara	105,000	
			241,000
37	Forestry		1,388,000
38	Tourism		125,000
39	Roinn na Gaeltachta	31,000	
	Loaíocht le Ciste na Gaeilge	7,000	
	Udarás na Gaeltachta	57,000	
			95,000
40	Agriculture	672,000	
	University Colleges	160,000	
	An Foras Talúntais	454,000	
	An Comhairle Oiliúna Talmhaíochta	1,326,000	
	Bord na gCapall	4,000	
			2,616,000
42	Industry and Commerce	—	
	Shannon Free Airport Development Company Limited		
	—Tourism/Traffic Development	84,000	
	Institute for Industrial Research and Standards	244,000	
	Kilkenny Design Workshops Limited	18,000	
	Industrial Development Authority	266,000	
	Irish Productivity Centre	18,400	
	Irish Goods Council	9,400	
	Irish Film Board	1,200	
	National Board for Science and Technology	87,000	
	National Micro-Electronics Facility	5,000	
			733,000
43	Communications		100,000
44	Defence		3,582,000
45	Army Pensions		985,000
49	Health	132,000	
	Grants to Health Boards		
	Subhead G.1	16,751,000	
	Subhead G.3	1,122,000	
	Subhead G.4	2,476,000	
			20,481,000
	Total £		76,936,000

KEVIN MURPHY,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
30 Aibreán, 1987.

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, 1986

Receipts		Payments	
	£		£
Balance at 1st January, 1986	20,000	Balance at 31st December, 1986	20,000
	<u>£20,000</u>		<u>£20,000</u>

MAURICE F. DOYLE,
Accounting Officer

DEPARTMENT OF FINANCE,
22nd April, 1987.

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

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

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