



REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL

General

APPROPRIATION ACCOUNTS 1987

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY
THE OIREACHTAS FOR PUBLIC SERVICES FOR THE
YEAR ENDED 31 DECEMBER, 1987 TOGETHER WITH
THE REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL THEREON

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

Outturn of the Year

2. The audited accounts are summarised on pages lxxviii and lxxix.
The amount to be surrendered as shown in the summary is
£115,495,778, as follows:

	Estimated	Actual
Gross Expenditure	£	£
Original Estimate		
Supplementary and Additional Estimates		
Less expenditure requiring Excess Vote (No. 22)		
	£8.00	31,749

7,377,574,000 7,280,797,261



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REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

1. I have referred in my previous Reports to the effects of staff reductions on my Office's capacity to maintain an adequate level of audit examination of departmental expenditure and to achieve the timely completion of some audits. Vacancies at that time were at the operational level resulting in the staffing resources available to undertake particular audits being depleted.

Further staff losses which have occurred since then have been at audit management level, the effects of which are to severely curtail audit planning and co-ordination and to delay the presentation of accounts for report and certification. It has also led to difficulties in monitoring the standards to which audits are being carried out and in implementing the degree of overall direction and control necessary to ensure that all available resources are deployed to best advantage, having regard to the changing circumstances in the public sector as a whole and the competing audit priorities in my total area of responsibility.

The Minister for Finance has agreed that vacant posts in my Office may be filled by redeployment if suitable candidates can be made available through the Civil Service Commission and this process has been initiated.

Outturn of the Year

2. The audited accounts are summarised on pages lxviii and lxix. The amount to be surrendered as shown in the summary is £115,495,778 arrived at as follows:-

	£	Estimated £	Actual £
Gross Expenditure			
Original Estimates	7,315,243,000		
Supplementary and Additional Estimates	62,331,000	7,377,574,000	7,280,829,010
Less expenditure requiring Excess Vote (No. 22)		—	31,749
		<u>7,377,574,000</u>	<u>7,280,797,261</u>

	£	Estimated £	Actual £
<i>Deduct—</i>			
Appropriations in Aid			
Original Estimates	623,704,000		
Supplementary Estimates	37,671,000	661,375,000	680,125,718
Less excess appropriations in Aid to be applied, subject to approval of Dáil Éireann, to meet excess expenditure on Vote No. 22		—	31,749
		661,375,000	680,094,039
		6,716,199,000	6,600,703,222
Amount to be surrendered		£115,495,778	

This represents 1.72 per cent of the supply grants as compared with 0.85 per cent in 1986.

Excess Vote

3. Expenditure amounting to £31,749 over and above the gross provision made by the Oireachtas has been incurred on Vote 22—Superannuation and Retired Allowances, and will require an excess vote. There were surplus receipts of £613,676 under appropriations in aid. (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 £25,164,807.

Surrender of Balances of 1986 Votes

5. The balances due to be surrendered out of votes for the public services for the year ended 31 December 1986 amounted to £56,124,426. 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 satisfactory results subject to the matter referred to in paragraph 34.

Matured Payments

7. 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, in a number of cases, liabilities which had matured for payment in 1987 were not in fact paid in that year. Reference to two significant cases is made in paragraphs 32 and 49 of this Report.

It appears that the practice of deferring the payment of matured liabilities to the following year is being resorted to with increasing frequency over recent years and that it has arisen through the imposition of what effectively represent cash limits on the amounts to be disbursed during the year, irrespective of the cost in that year of the service for which the Vote is intended to provide. In the exercise of my function of reporting on the Appropriation Accounts showing the expenditure for the year, I consider it necessary to draw the attention of Dáil Éireann to the fact that the practice is not in accordance with the prescribed financial procedures.

8. EXCHEQUER ACCOUNT

Receipts and Payments for the year ended 31 December 1987

CURRENT PAYMENTS

CENTRAL FUND SERVICES

	£
Service of National Debt	2,117,898,542
Annuities, Pensions, Salaries, Allowances, Returning Officers Expenses and Miscellaneous	16,051,116
Contribution to EC Budget	268,806,748
Supply Services— Non Capital	5,928,416,794

TOTAL CURRENT PAYMENTS

8,331,173,200

CURRENT RECEIPTS

TAX REVENUE	£
Customs and Excise Duties	1,477,590,000
Stamps	169,359,000
Capital Taxes	37,785,000
Income Tax	2,712,934,000
Corporation Tax	257,549,000
Value Added Tax	1,584,872,000
Motor Vehicle Duties	139,116,559
Agricultural Levies	12,585,282
Youth Employment Levy	96,926,332
Residential Property Tax	2,098,000
Income Levy	2,957,000
	<hr/>
	6,493,772,173

SUNDRY RECEIPTS

Interest on advances from the Central Fund	430,333,894
--	-------------

	£	£
Surplus income of Central Bank	126,208,475	
Accrued Interest in issue prices of tranches of National loans	27,259,500	
Interest on Deposits	18,735,467	
Receipts by Departments not appropriated in Aid of Votes	13,105,386	
National Lottery Surplus	10,900,000	
Fee Stamps	10,200,000	
Refunds of VAT Contribution to E.C.	7,260,382	
Refund of cost of collection of Own Resources	6,424,666	
Dividends on shares	2,083,037	
Land purchase annuities etc.	1,917,611	
Royalties from Marathon Petroleum (Ireland) Ltd.	1,067,745	
Other Receipts	<u>2,577,717</u>	
		658,073,880
TOTAL CURRENT RECEIPTS		7,151,846,053
CURRENT DEFICIT — EXCESS OF PAYMENTS OVER RECEIPTS		1,179,327,147
CAPITAL PAYMENTS		
Supply Services—Capital		683,913,000
ISSUES FOR REDEMPTION OF PUBLIC DEBT		
Exchequer Bills	1,792,604,445	
Prize Bonds	4,424,000	
Savings Certificates	29,844,000	
National Instalment Savings	19,754,635	
Savings Bonds	28,838,000	
Tax Reserve Certificates	15,861	
National Loans	1,370,128,203	
Other Domestic Borrowings	1,219,496,274	
Foreign Borrowings	<u>1,525,489,844</u>	
		5,990,595,262
ISSUES UNDER THE FOLLOWING ACTS:—		
ACP—EEC Convention of Lomé Act, 1976 and Finance Act 1978 (S.51)	4,497	
Bretton Woods Agreements Acts, 1957–77	1,557,311	
British and Irish Steam-Packet Co. Ltd. (Acquisition) Acts, 1965–86	11,000,000	
European Communities Acts, 1972–86		
Intervention Agency	184,600,000	
FEOGA Guarantee	26,000,000	
European Investment Bank	763,183	
Finance Acts, 1953 (S. 16), 1954 (S. 22) and Capital Acquisitions Tax Act, 1976 (S. 45)	400,000	
Fóir Teoranta Acts, 1972–83	700,000	
Funds of Suitors Act, 1984	940,000	
Insurance Acts, 1953–83	6,755,408	
International Finance Corporation Act, 1958	53,854	
Irish Shipping Ltd Acts, 1947–84	11,351,431	
Kilkenny Design Workshops Act, 1982	225,000	
Local Loans Fund Acts, 1935–87	168,962,000	
National Development Corporation Act, 1986	7,000,000	
Sea Fisheries Acts, 1952–82	1,112,000	
Shannon Free Airport Development Co. Ltd. Acts, 1959–86	4,225,000	
Sugar Manufacture (Amendment) Act, 1982	9,000,000	
Údaras na Gaeltachta Acts, 1979–87	<u>4,250,000</u>	
		438,899,684
TOTAL CAPITAL PAYMENTS		7,113,407,946

CAPITAL RECEIPTS

MONEY RAISED BY THE CREATION OF DEBT	£	£
Net Increase in Ways and Means		
Borrowings	2,470,922,666	
Exchequer Bills	2,204,236,479	
Prize Bonds	7,400,000	
Savings Certificates	77,016,000	
National Instalment Savings	29,415,405	
Savings Bonds	45,529,000	
Tax Reserve Certificates	24,090	
National Loans	266,275,800	
Other domestic borrowings	933,746,635	
Foreign Borrowings	<u>2,181,347,210</u>	
		8,215,913,285
RECEIPTS IN RESPECT OF ISSUES UNDER:		
Broadcasting Authority Acts, 1960-79	188,177	
Electricity (Supply) Acts, 1927-85	2,943,042	
European Communities Acts, 1972-86		
Intervention Agency	184,600,000	
FEOGA Guarantee	<u>26,000,000</u>	
Finance Acts, 1953, (S.16), 1954 (S.22) and Capital Acquisition Tax Act 1976 (S.45)	700,000	
Funds of Suitors Act, 1984	940,000	
Industrial Credit Acts, 1933-83	2,459,283	
Insurance Acts, 1953-83	4,202,728	
National Building Agency Ltd. Acts, 1963-74	118,980	
Nitrigin Éireann Teo. Acts, 1963-87	116,134	
Shannon Free Airport Development Co. Ltd. Acts, 1959-86	134,359	
Sea Fisheries Acts, 1952-82	1,905,907	
Turf Development Acts, 1946-83	<u>1,743,444</u>	
		226,052,054
European Communities Transport Infrastructure Programme	2,333,316	
European Regional Development Fund	82,642,257	
Miscellaneous Capital	<u>4,638,548</u>	
		89,614,121
TOTAL CAPITAL RECEIPTS		<u>8,531,579,460</u>
SURPLUS OF CAPITAL RECEIPTS OVER PAYMENTS		<u>1,418,171,514</u>
LESS CURRENT DEFICIT		<u>1,179,327,147</u>
NET SURPLUS FOR THE YEAR		<u>238,844,367</u>
Add surplus brought forward from 1986		<u>77,406,389</u>
TOTAL SURPLUS AT 31 DECEMBER 1987		<u>316,250,756</u>

Central Fund Services

Agricultural Credit Corporation

9. Section 12 of the Agricultural Credit Act, 1978 allows the Agricultural Credit Corporation (ACC) to borrow with the consent of the Minister for Finance, including borrowing in foreign currencies. Section 12 of the Act also provides that the Minister for Finance may bear any exchange loss arising on the repayment of principal and on the payment of interest in respect of foreign currency borrowings.

During 1979 and 1980 the Minister consented to borrowings by ACC of £80.8m in Deutsche marks with the principal to be repaid in 1984 and 1985 and agreed that the Exchequer would bear the exchange loss on the interest on these borrowings for a period of 5 years and on repayments of principal as they fell due. It was also agreed that ACC would onlend these funds at its full commercial rate and would contribute to the exchange losses the difference between the interest receivable from onlending and the interest payable on the borrowings after retaining a margin of 4%. In July 1984 the Minister agreed that repayment of principal could be deferred until January 1988 and would then be repaid in four annual equal instalments. The Exchequer liability to meet exchange losses on the principal was therefore postponed until 1988. The interest earned by ACC through onlending during the period 1979 to 1987 exceeded by £19.3m the interest payments due on the loans, the exchange losses on such payments and the agreed margin. Of this excess, £12.0m was paid to the Exchequer and the Minister agreed to forego the remaining £7.3m representing ACC's agreed contributions for 1986 and 1987.

When ACC commenced repayment of the loans in 1988 the Exchequer liability to meet exchange loss on the principal arose and up to May 1988 it had paid £7.8m in respect of such losses on principal repayments by ACC of £28m.

Service of the National Debt

10. In the course of its management of the public debt the Department of Finance frequently renegotiates loans in order to take advantage of movements in exchange rates and changes in international interest rates. I noted that, in the course of one such renegotiation, an overpayment of the facility fee to an amount of £123,675 had been made to the bank concerned. The overpayment was noticed by the bank who refunded it six days later. I asked the Accounting Officer why the internal control procedures within the Department failed to detect this overpayment and whether any change in such procedures had been considered necessary as a result.

He informed me that the overpayment occurred because the amount of the facility fee had been misconstrued in an internal telephone message as 1% of the loan instead of the correct figure of 0.1%. He went on to explain that the requirements of this loan transaction dictated that matters should be finalised within a one hour period. Normally, when the confirming telex is received in the Department, it is checked with the oral payment instruction but on this occasion it wasn't, due to an unusually high number of payments. He considered that the internal control procedures in the Department for calculating and checking foreign payments were adequate; a growing number of these payments were being processed and this was the first lapse of its kind. Nevertheless, a system of rechecking of telephone messages in such cases was being examined and would be implemented if it could be operated in the time scale available between the receipt of information from the lending bank and the

deadline for giving payment instructions to the Central Bank.

Post Office Savings Bank

11. The audit of the Post Office Savings Bank is now carried out on my behalf by the auditors of An Post who furnish me with information regarding the scope of their audit. This arrangement is subject to my retaining the right to undertake any further audit tests which I may consider necessary. I expect them to report to me shortly on their audit of the 1986 and 1987 accounts.

Vote 3.—Department of the Taoiseach

Use of Virement

13 12. Virement is the application, under specific authority of the Minister for Finance given to an Accounting Officer, of savings on one or more subheads of a Vote to meet excess expenditure on another subhead or subheads in the same Vote. When considering requests to meet excess expenditure in this way the Department of Finance must judge whether the circumstances are such as to require that the sanction of Dáil Éireann should be sought for the arrangements by way of Supplementary Estimate.

On 26 April 1988 the Department of Finance authorised the Accounting Officer of the Vote for the Department of the Taoiseach to use a saving of £193,000 on Subhead J (Grant-in-Aid Fund for Cultural Organisations) towards meeting an excess of £193,702 on Subhead B.2 (Office Machinery and other Office Supplies). The excess had arisen mainly due to the purchase of a computer at a cost of £191,106 and the saving on Subhead J was achieved by issuing to the Grant-in-Aid Fund £193,000 less than the amount provided in that subhead. The Grant-in-Aid Fund to which issues are made from Subhead J is used to make grants to cultural organisations and the full amount of the grant-in-aid was not required because amounts had been allocated from National Lottery funds to certain organisations whose normal subvention from the State was through the Grant-in-Aid Fund and whose grant requirements for 1987 had originally been provided for and in some cases partially met from that Fund.

Having regard to the novel way in which the saving arose i.e. through the substitution of National Lottery funds for voted moneys I asked the Accounting Officer why, in these circumstances, it was not considered necessary to seek the sanction of Dáil Éireann to use the saving to meet the additional expenditure. I also asked if any general instructions had been issued on the use of savings achieved through the substitution of National Lottery funds for amounts originally provided by way of voted moneys.

The Accounting Officer has informed me that in considering the application for sanction for virement the Department of Finance was satisfied that the Subhead J saving was real and not merely a

postponement of a liability to a future year and that it could therefore be used to meet excesses on other subheads. He agreed that the saving was novel because the Lottery itself was new but he stated that there was no binding requirement that Lottery allocations should be additional to and not in substitution for Exchequer funding. The amounts subsequently made available from the Lottery for various programmes had not been decided when the Estimates were drawn up.

The Accounting Officer explained that no general instructions had been issued on the use of savings achieved through the substitution of National Lottery funds for voted provisions because of the infrequency with which such savings occur; where they do occur they are treated in the same way as other savings. He pointed out that there had been only three instances in 1987 where savings of this nature arose and in two of these cases (An Chomhairle Ealaíon and Special Amenity Projects in the Department of the Environment) the resultant savings were surrendered in full to the Exchequer.

*Subhead L.—Irish Film Board—Administration Expenses
(Grant-in-Aid)*

*Subhead M.—Irish Film Board—Capital Expenditure
(Grant-in-Aid)*

13. The Irish Film Board was established in August 1981 under the Irish Film Board Act, 1980 to assist and encourage the development of a film industry in the State. Up to 31 December 1986 grants totalling £477,665 to meet current expenditure and £2,410,152 to meet capital expenditure were issued to the Board from voted moneys. The Government decided that the Board should be wound-up with effect from 25 June 1987 and the Board was instructed to make no further financial or contractual commitments from that date. The administration of the Board's affairs was transferred to the Department of the Taoiseach and a board comprising staff from that Department was appointed on 5 October 1987 to oversee the winding-up of the Board's affairs.

Grants totalling £370,000 were paid from the Vote to the Board in 1987; £100,000 from Subhead L and £270,000 from Subhead M. A grant of £250,000 was also issued to the Board in 1987 from the National Lottery and a further allocation of £300,000 from Lottery funds has been provided to cover commitments entered into by the Board prior to 25 June 1987 and due for payment in 1988 and 1989. Issues to the Board from this allocation amounted to £20,000 up to the date of my Report.

Vote 7.—Office of the Minister for Finance

*Subhead O.—Fund for distribution of surplus of National Lottery
(Grant-in-Aid)*

14. The National Lottery Act, 1986 provides for the holding by or on behalf of the Minister for Finance of a National Lottery. In

October 1986 the Minister in accordance with Section 3 of the Act granted solely to An Post National Lottery Company a licence authorising the company to hold the National Lottery on his behalf. Sales of National Lottery tickets commenced on 23 March 1987.

Section 8 of the Act provides for the establishment of the National Lottery Fund which is managed and controlled by the Minister for Finance. The proceeds of the sale of National Lottery tickets, after deduction of ticket sellers' commission and amounts paid in respect of instant prizes of up to £10, are paid into the Fund and the operating expenses of the company and amounts in respect of other prizes are paid from the Fund. Section 4 of the Act provides that the total value of prizes distributed shall, taking one year with another, be not less than 40% of the value of tickets sold. The Minister is required to transfer to the Exchequer the surplus remaining in the National Lottery Fund after meeting all liabilities. Section 8 of the Act also provides for the submission of the accounts of the Fund to me for audit and for their presentation to the Oireachtas thereafter. The transactions of the National Lottery Fund Account for the period ended 31 December 1987 were as follows:

RECEIPTS

Received from the National Lottery Company	£	£
	69,325,000	
Interest Earned	<u>920,707</u>	70,245,707

Less PAYMENTS

Expenses of National Lottery Company	10,972,104	
Prizes (other than small instant prizes)	<u>13,900,000</u>	24,872,104
		45,373,603
Transfer to Exchequer		<u>10,900,000</u>
Balance of Fund at 31 December 1987		£34,473,603*

*Of this sum, £3,873,862 was due to the National Lottery Company at 31 December 1987 in respect of prizes and expenses leaving £30,599,741 of the 1987 yield from the National Lottery still to be transferred to the Exchequer at the year-end.

Under Section 5 of the Act moneys paid into the Exchequer from the National Lottery Fund are to be applied for the purposes of any one of the following and in such amounts as the Government may determine — sport and other recreation, national culture (including the Irish language), the arts (within the meaning of the Arts Act, 1951), the health of the community, and for such other purposes and in such amounts as the Government may determine from time to time. The Act provides that the amounts applied for such purposes be paid out of moneys provided by the Oireachtas. This is effected through the provision in the Vote for the Office of the Minister for Finance of a Grant-in-Aid for the distribution of surplus lottery moneys as determined by the Government (Subhead O in 1987). Transfers are made from this provision to a Grant-in-Aid Fund from which the appropriate Government Departments draw the amounts allocated for individual projects within their areas of responsibility which have received the prior approval of the Department of Finance.

The account of this Grant-in-Aid Fund is appended to the Appropriation Account of the Vote for the Office of the Minister for Finance. This shows that the following amounts were transferred to other Departments in 1987—

	£
Vote 3.—Department of the Taoiseach	3,270,000
Vote 29.—Department of the Environment	350,000
Vote 30.—Department of Education	3,610,000
Vote 47.—Department of Health	3,584,500
Total	£10,814,500

The Department of Finance has instructed all Accounting Officers that payments by Departments from National Lottery moneys should be subject to the same accounting and control requirements as payments from the votes for which they are accountable. Each Department receiving moneys from the Grant-in-Aid Fund accounts for it through a Suspense Account and an account of its transactions is appended to its Appropriation Account.

Lottery moneys disbursed through Departments in 1987 were used almost exclusively in substitution for or to supplement voted moneys. Departmental transactions involving lottery moneys were therefore subject to the same type of limited test examination by my staff which is applied in the normal course to departmental transactions as a whole.

Vote 9.—Office of the Revenue Commissioners

Revenue Account

15. 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 the Revenue 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.

16. The net yield of Revenue for the years 1987 and 1986 under its main headings is shown in the following statement:—

	1987	1986
	£m	£m
Customs	89.1	80.2
Excise	1,389.3	1,380.6
Estate, etc duties	0.5	0.3
Stamps	169.0	158.7
Capital Acquisitions tax	24.8	21.1
Capital Gains tax	12.5	10.5
Wealth tax	0.03	0.1
Residential Property tax	2.0	1.8
Income tax (including PAYE)	2,718.4	2,382.6
Corporation taxes	255.7	258.0
Value Added tax	1,590.3	1,529.1
Income levy	2.7	33.0
Agricultural levies	2.9	5.2
	<u>£6,257.23*</u>	<u>£5,861.2</u>

*Includes £83.5m duties, taxes and levies deferred under EEC regulations (1986—£73.0m). £6,248.2m was paid into the Exchequer during the year leaving a balance of £82.63m compared with £73.6m at the end of the previous financial year.

Extra-Statutory Repayments

17. Extra-statutory repayments of customs duties £81, excise duties £112,274, value-added tax £360,302 and stamp duties £16,494 were made during the year.

Write Offs

18. I have been furnished with schedules of losses of £100 or more in which claims under the Revenue Acts were written off without statutory authority during the year ended 31 December 1987.

The total amount of the items included in the schedules, £20,765,536 is made up as follows:—

	1987		1986	
	Number of items	Amount	Number of items	Amount
		£000		£000
Income tax	1,078	9,767	542	4,131
PAYE	256	2,998	257	3,037
Sur tax	4	10	9	160
Corporation tax	96	2,687	132	1,453
Corporation Profits tax	8	15	40	84
Capital Gains tax	45	550	15	100
Value Added tax	302	4,700	212	2,464
Turnover and Wholesale taxes	20	31	29	69
Construction Industry tax	—	—	3	48
Excise	1	8	—	—
	1,810	20,766	1,239	11,546

The distribution according to the grounds of write off is:

	1987		1986	
	Number of items	Amount	Number of items	Amount
		£000		£000
Compassionate grounds	85	592	72	186
Ceased trading—no assets	180	5,500	} 1,167	11,360
Liquidation/ Receivership/ Bankruptcy	194	4,110		
Cannot be traced/ outside jurisdiction	1,351	10,564		
	1,810	20,766	1,239	11,546

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

19. 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 PRSI, health contributions, employment and training 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 1987/88, much of the tax shown as outstanding is the subject of appeals made within the normal time limits following the making of assessments.

Section 72 of the Finance Act, 1988 provided for an incentive for taxpayers to bring their tax affairs up to date. The incentive provided for the waiver of certain outstanding interest charges and penalties in respect of tax arrears, on condition that the taxpayer had brought his total liability to tax (inclusive of arrears), PRSI, health contributions, employment and training levy and income levy up to date at any time between 27 January 1988 and 30 September 1988. It was estimated that the incentive would result in an additional tax yield of £30m in 1988.

The Revenue Commissioners now estimate that the total additional yield in 1988 from the Section 72 incentive and related measures is of the order of £500m and they are in the process of analysing and allocating the amounts received to the various tax heads etc. These schedules were prepared before the effect of the Section 72 incentive became apparent and the Revenue Commissioners accept that their estimates of amounts likely to be collected as shown in the tables will need to be revised in the light of this.

*Schedule 1—Income Tax (excluding PAYE)
(as at 31 May 1988)*

	Year of Account		
	All years to 1985/86	1986/87	1987/88
	£m	£m	£m
CHARGE	7,280	986	1,164
DISCHARGE	4,185	319	235
NET CHARGE	3,095	667	929
PAID	2,424	450	499
BALANCE	671	217	430
Analysis of balance:			
1. Under appeal or enquiry	96	80	239
2. Not disputed*	61	10	13
3. Under demand	146	66	103
4. Awaiting transfer to enforcement	189	40	52
5. Under enforcement	146	20	23
6. Arrears branch	33	1	—
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED†	70	40	80

(a) *While the amounts here were not, at 31 May 1988, 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 and 1987/88. It accounts for £257m of the charge, net charge and paid amounts for 1986/87 and for £269m of the corresponding figures for 1987/88.

(c) Withholding tax on fees paid for professional services, which was introduced in 1987 is included also in the figures for 1987/88. It accounts for £35m of the charge, net charge and paid amounts for that year.

(d) †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 16 amounted to £2,138m. Arrears outstanding at 31 May 1988 amounted to some £109m representing only actual underpayments established and not including demands made on the basis of amounts estimated to be due.

	All years to 1985/86	1986/87
	£m	£m
NET CHARGE	8,779	2,074
PAID	8,694	2,050
BALANCE	85	24
Analysis of balance:		
1. Under appeal or enquiry	3.0	1.5
2. Not disputed	43.2	8.5
3. Under demand	9.5	6.4
4. Awaiting transfer to enforcement	0.9	—
5. Under enforcement	24.4	7.4
6. Arrears branch	4.0	0.2
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	26.6	13.6

As end-of-year returns from employers were not due to be furnished until 30 April 1988 there was no significant underpayment established for the year 1987/88 as at 31 May 1988.

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

The collection of Pay-Related Social Insurance (which includes the Employment and Training Levy, Income Levy and the Health Contribution) for PAYE employees is integrated into the tax collection system and £1,190m was collected during 1987. Arrears outstanding at 31 May 1988 amounted to some £129m representing only actual underpayments established and not including demands made on the basis of amounts estimated to be due.

	All years to 1985/86	1986/87
	£m	£m
NET CHARGE PAID	4,868 4,767	1,131 1,103
BALANCE	101	28
Analysis of balance:		
1. Under appeal or enquiry	3.3	1.6
2. Not disputed	50.3	9.9
3. Under demand	12.2	7.6
4. Awaiting transfer to enforcement	0.9	—
5. Under enforcement	29.9	8.8
6. Arrears branch	4.4	0.1
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	33.1	16.1

As end-of-year returns from employers were not due to be furnished until 30 April 1988 there was no significant underpayment established for the year 1987/88 as at 31 May 1988.

Schedule 4—Corporation Tax (as at 31 May 1988)

	Year of Account		
	All years to 1985/86	1986/87	1987/88
	£m	£m	£m
CHARGE	5,292	757	759
DISCHARGE	3,266	271	97
NET CHARGE	2,026	486	662
PAID	1,673	276	146
BALANCE	353	210	516
Analysis of balance:			
1. Under appeal or enquiry	207	166	402
2. Not disputed*	62	21	79
3. Under demand	5	5	26
4. Awaiting transfer to enforcement	24	11	8
5. Under enforcement	32	6	1
6. Arrears branch	23	1	—
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	20	15	90

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(a) *While the amounts here were not, at 31 May 1988, disputed, it is likely that a significant portion will be subject to claims for admission of late appeals.

(b) 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.

(c) Advance Corporation Tax is included in the figures for 1986/87 and 1987/88 in this schedule. It accounts for £47m net charge and £41m paid for 1986/87, although £27m of both net charge and paid related to years 1983/84, 1984/85 and 1985/86 having been included in 1986/87 for administrative reasons. It accounts also for £37m net charge and £35m paid for 1987/88.

Schedule 5—Capital Gains Tax (as at 31 May 1988)

	Year of Account		
	All years to 1985/86	1986/87	1987/88
	£m	£m	£m
CHARGE	258	45	45
DISCHARGE	129	11	6
NET CHARGE	129	34	39
PAID	72	10	11
BALANCE	57	24	28
Analysis of balance:			
1. Under appeal or enquiry	27	20	17
2. Not disputed	3	—	—
3. Under demand	6	1	8
4. Awaiting transfer to enforcement	15	2	3
5. Under enforcement	6	1	—
6. Arrears branch	—	—	—
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	4	2	8

Schedule 6—Capital Acquisitions Tax (as at 31 May 1988)

	Year of Account		
	All years to 1985	1986	1987
	£m	£m	£m
CHARGE	203.7	56.1	52.3
DISCHARGE	114.1	26.1	18.4
NET CHARGE	89.6	30.0	33.9
PAID	87.6	26.2	25.2
BALANCE	2.0	3.8	8.7
Analysis of balance:			
1. Under appeal or enquiry	0.7	2.7	5.1
2. Not disputed	0.1	0.1	1.0
3. Under demand	0.2	0.3	1.7
4. Awaiting transfer to enforcement	—	—	—
5. Under enforcement	1.0	0.7	0.9
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	2.0	3.8	8.7

*Schedule 7—Surtax, Corporation Profits Tax and Wealth Tax
(as at 31 May 1988)*

	Surtax	Corporation Profits Tax	Wealth Tax
	£m	£m	£m
BALANCE	1.5	3.4	0.3
Analysis of balance:			
1. Under appeal or enquiry	0.7	2.7	0.1
2. Not disputed	—	—	—
3. Under demand	—	0.2	0.1
4. Awaiting transfer to enforcement	0.3	—	—
5. Under enforcement	0.3	0.1	0.1
6. Arrears branch	0.2	0.4	—
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	0.1	0.2	0.3

The taxes referred to in this schedule have been abolished.

*Schedule 8—Health Contributions, Employment and Training 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 1988)*

	Year of Account		
	All years to 1985/86	1986/87	1987/88
	£m	£m	£m
CHARGE	208	36	40
DISCHARGE	74	9	5
NET CHARGE PAID	134 46	27 7	35 5
BALANCE	88	20	30
Analysis of balance:			
1. Under enquiry	11	1	2
2. Under demand	77	19	28
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	9	3	8

Schedule 9—Value Added Tax (as at 31 May 1988)

(a) The following schedule shows the position as at 31 May 1988 of VAT liabilities declared and payments made on foot of returns submitted by traders.

	All years to 1985	1986	1987
CHARGE PAID	£m 8,272.4 8,127.0	£m 1234.1 1191.9	£m 1189.6 1145.5
BALANCE	145.4	42.2	44.1
Analysis of balance:			
1. Under appeal or enquiry	18.6	6.4	8.6
2. Not disputed	66.8	12.7	8.2
3. Under demand	12.7	5.4	13.6
4. Awaiting transfer to enforcement	2.7	0.6	0.2
5. Under enforcement	39.5	16.5	13.4
6. Arrears branch	5.1	0.6	0.1
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED*	40.0	30.0	40.0

*The balance outstanding in the years to 1985 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 1988.

	All years to 1985	1986	1987
ESTIMATES PAID	£m 322.7 185.9	£m 31.7 12.5	£m 10.2 2.3
BALANCE	136.8	19.2	7.9
Analysis of balance:			
1. Under appeal or enquiry	15.6	2.7	1.7
2. Not disputed	36.7	2.8	0.6
3. Under demand	14.0	7.4	4.3
4. Awaiting transfer to enforcement	6.1	0.6	0.2
5. Under enforcement	53.0	5.5	1.1
6. Arrears branch	11.4	0.2	—
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	30.0	6.0	4.0

Note:

(i) *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.

(ii) *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 1988 in respect of estimates raised by the Collector General under Section 22 of the Value Added Tax Act, 1972, as amended, 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 1985	1986	1987
	£m	£m	£m
ESTIMATES PAID	201.5 22.1	90.0 2.9	165.4 2.3
BALANCE	179.4	87.1	163.1
Analysis of balance:			
1. Under appeal or enquiry	23.8	10.1	7.9
2. Not disputed	48.3	18.1	14.7
3. Under demand	24.5	7.0	55.7
4. Awaiting transfer to enforcement	22.4	9.8	5.9
5. Under enforcement	49.4	38.7	75.1
6. Arrears branch	11.0	3.4	3.8
ESTIMATE OF AMOUNT LIKELY TO BE COLLECTED	18.0	12.0	24.0

*Schedule 10—Residential Property Tax
(as at 31 May 1988)*

The following schedule shows the amount outstanding at 31 May 1988 in respect of cases where returns have been made or assessments made in the absence of returns.

	Tax Due 1 October 1985 and earlier	Tax Due 1 October 1986	Tax Due 1 October 1987
	£m	£m	£m
CHARGE	6.9	1.7	1.9
NET PAID	5.2	1.4	1.6
BALANCE	1.7	0.3	0.3
Analysis of balance:			
1. Under enquiry	0.7	—	—
2. Under demand	1.0	0.3	0.3

Settlements

20. Where an investigation undertaken by the Revenue Commissioners reveals that a taxpayer has failed to disclose relevant information resulting in an underpayment of tax, legal proceedings may be instituted against the taxpayer. Alternatively, the Revenue Commissioners may agree to accept from the taxpayer a sum in settlement of the tax outstanding with the addition of statutory penalty and interest charges where appropriate. Such settlements are known as back-duty settlements. During 1987 investigations were completed by the Revenue Commissioners in 286 cases, 262 of which resulted in back-duty settlements amounting to £13,196,400 becoming collectible inclusive of £4,228,565 in penalty and interest charges. I am in communication with the Revenue Commissioners in regard to the collection and bringing to account of tax due under these settlements and under settlements previously agreed and how information regarding them can best be incorporated into the schedules shown in the previous paragraph.

Collection of Outstanding Taxes

21. The following statistics furnished to me by the Revenue Commissioners show the position regarding the referral of certificates issued under Section 485 of the Income Tax Act, 1967 to Sheriffs to enforce collection of outstanding taxes and the results of such action.

TABLE 1

	Certificates	
	1987	1986
On hands of Sheriffs/Co. Registrars at 1 January	72,101	81,611
Referred to Sheriffs during the year... ..	122,809	70,901
Returned paid	16,537	8,321
Returned unpaid or withdrawn	72,373	72,091
On hands of Sheriffs at 31 December	106,000	72,101

TABLE 2
Analysis under tax heads of certificates on hands

	Number of certificates		Value
	Dublin and Cork Sheriffs	New Sheriffs	£m
Income tax	2,861	14,562	79
Corporation tax	973	1,908	11
PAYE/PRSI	15,846	28,535	159
VAT	14,969	26,235	249
Capital Gains tax	24	87	1
	34,673	71,327	
	106,000		£499m

As stated in my previous Report new sheriffs were appointed in place of the Co. Registrars over the period July 1986 to March 1987 for the purpose of enforcing Section 485 certificates and, on their appointment, all certificates in the hands of the Co. Registrars were withdrawn and recycled for issue at a later date to the new sheriffs.

In addition to the 106,000 certificates on hands of all sheriffs at 31 December 1987 a further estimated 102,707 certificates due for enforcement had not been referred to them at that date because of the accumulation of certificates already referred and the lack of resources within the Collector General's Office. The estimated value of the charges involved is £239m. The amounts paid over to the Collector General as a result of enforcements by the Dublin and Cork sheriffs, new sheriffs and Co. Registrars were £33.2m, £16.3m and £0.2m respectively during 1987 (£23.2m, £0.4m and £6.8m in 1986).

In my previous Report I referred to operational guidelines issued to new sheriffs on their appointment and the requirement that they submit monthly progress reports to the Revenue Commissioners on certificates referred to them for enforcement. I noted that the Collector General was not satisfied that adequate information was being provided in the monthly progress report and has requested that information regarding amounts collected but not paid over to him be provided.

Tax Remittances

25 22. In paragraph 22 of my previous Report I referred to investigations which were being carried out by the Revenue Commissioners into the fraudulent and attempted fraudulent encashment of a substantial number of cheques sent by taxpayers to the Office of the Collector General and of repayment cheques issued by the Revenue Commissioners to other taxpayers. I also referred to the control procedures in operation at the Office of the Collector General in the handling of cheques received.

In the course of an audit carried out by my staff in June 1988 at the post room and cash office in the Office of the Collector General where remittances are extracted from the post, sorted and prepared for lodgement, it was noted that at the post opening stage there were

no procedures in operation for recording the total number or details of remittances received. It was also noted that there were no procedures whereby the cash office acknowledged the receipt of remittances transferred to it from the post room for processing and lodgement. In addition, a permanent record was not maintained in the cash office indicating the number of remittances on hands, their value or the length of time they were on hands at any given date. In the absence of such records it would be virtually impossible to detect promptly any internal irregularities in connection with such remittances or, if they occurred, to identify in which area they had taken place. In the light of these findings I sought the observations of the Accounting Officer on the adequacy of the system of control over remittances received and whether any measures were proposed to remedy the deficiencies noted.

It was noted that remittances ranging from £706 to £16,627, including four from the same taxpayer totalling £29,956, were found to be still on hands in the cash office for periods of up to six months while awaiting accounting instructions. It appears that the Revenue Commissioners have considered it necessary up to now to follow a practice of retaining remittances received in the Office of the Collector General pending the receipt of accounting instructions identifying the appropriate tax charge against which the remittance is to be credited. I asked the Accounting Officer why there were such lengthy delays in obtaining accounting instructions and what progress had been made in devising a procedure for the immediate lodgement of remittances.

PAYE

28 23. In paragraph 19 of my Report for 1986 I referred to irregularities which had come to light in a Dublin Income Tax Office involving the input of incorrect data to the computer master file for the purpose of granting to two members of the public tax free allowances for the years 1985/86 and 1986/87 which they had not claimed and to which they were not entitled. In the course of audit it was noted that during 1987 irregularities of a similar nature were being investigated by the Revenue Commissioners in another Dublin Income Tax Office. The irregularities related to the granting of tax free allowances in excess of entitlement to a number of taxpayers for the years 1985/86, 1986/87 and 1987/88 and the cancellation of an underpayment of tax by a taxpayer in respect of 1984/85 which was in course of recovery during 1986.

I inquired regarding the manner in which the irregularities came to light and the circumstances in which it was possible to perpetrate them. I also inquired as to the number of cases involved and whether the amount of the unauthorised tax reductions had been established, the steps taken to recover the amounts, how the procedures for prevention and detection of such irregular transactions proved deficient and the action taken to strengthen these procedures. In view of the cases referred to in my previous Report I also asked whether any investigation had been carried out in order to determine whether

similar irregularities had taken place in other District Tax Offices.

Motor Vehicle Import Charges

29 24. Motor vehicles imported into the State are subject to Excise Duty, Value Added Tax and, in some instances, Customs Duty. A person importing a motor vehicle into the State is statutorily required to declare the vehicle to the Customs Authorities so that the appropriate charges may be levied and collected. Failure to comply with this requirement leaves the motor vehicle liable to seizure by the Customs Authorities and to forfeiture and the importer liable to prosecution. The Revenue Commissioners may at their discretion release a seized vehicle on payment of an amount determined by them.

In the course of audit it was noted that an investigation initiated in 1984 by the Revenue Commissioners into the circumstances in which a large number of seized motor vehicles had been released from Customs control, following payment of amounts purporting to be the correct import charges, revealed that a loss of revenue had been incurred. I inquired as to the nature and extent of the irregularity, the amount of revenue lost and how it was proposed to recover the loss. I also inquired whether the control procedures over the assessment, collection and accounting for customs charges on imported vehicles proved deficient and if so the steps taken to improve them.

Vote 10.—Public Works and Buildings

Subhead D.—Purchase of Sites and Buildings

Rathfarnham Castle

25. The Commissioners of Public Works are statutorily authorised to make preservation orders in relation to any monument which in their opinion is a national monument and to acquire compulsorily any national monument which they consider it expedient to acquire. In December 1985 the Commissioners made a temporary preservation order in relation to Rathfarnham Castle in Dublin which, together with adjoining lands, had been acquired by a development company. The castle was listed as a national monument in June 1986 and a permanent preservation order was placed on it in August 1986. In September 1986 the State Valuer valued the castle and the southern section of the property at £100,000 on the basis of restricted access and on the assumption that planning permission would be refused for non-compensatable reasons. The Commissioners subsequently made an offer to purchase for £50,000 which was rejected out of hand by the company.

It was then suggested that the price should be fixed by arbitration but the owners were not prepared to agree to this unless the Commissioners were prepared to disregard the existence of the preservation order in the arbitration proceedings. Even though legal advice confirmed that the owners were not entitled to have the order disregarded nor claim compensation if it was not, the Commissioners

were willing to make this concession in order to speed up the process of acquisition and thereby avoid the real danger of damage being caused to the building and valuable fittings in the meantime. Although the Chief State Solicitor expressed the view that the Commissioners ought to have used their powers of compulsory acquisition in the first instance, the Commissioners considered that this too would have led to lengthy delay in getting possession and also carried the risk of considerable legal expenses being incurred.

In December 1986 the Department of Finance sanctioned the purchase of the property by arbitration if the Commissioners' advice was that no other procedure would yield a more advantageous result. In the event, the Commissioners considered that they should instead attempt to negotiate the price directly with the owners and in February 1987 a purchase price of £300,000 was agreed but without the advice of the State Valuer—the Commissioners being aware that the original valuation, based on restricted access, was of a preliminary nature designed for the purpose of making an opening bid for the property and therefore erring on the side of prudence and also that a valuation which by definition could not take account of cultural and historical considerations would be incomplete.

After acquisition of the property the Commissioners commenced opening up works for the purpose of eliminating dry rot in the castle. The Accounting Officer has recently informed me that the progress of dry rot has now been arrested and the damp penetration which gave rise to it has been remedied but the restoration works designed to make good the damage caused by death watch beetle and neglect of maintenance over a period of years have not yet been undertaken.

The cost of the works at the end of September 1988 amounted to £16,927 and the Accounting Officer estimated the cost of restoration of the property comprising the castle and a three storey flat-roofed south wing at £250,000.

He stated that since acquisition a security firm had been employed to protect the premises, the building had been secured against further deterioration and regular inspections were being carried out by maintenance personnel. No decision had yet been taken as to the final use of the property but it was the intention to put the premises, when restored, to a cultural, amenity or educational purpose which would be consistent with the character of the castle and its environs.

Subhead E.—New Building Works, Alterations and Additions

13 26. In August 1985 a contract in the sum of £586,337 and with a completion period of eighteen months was placed for the construction of a new Garda district headquarters in Westport. The total estimated cost of the works was £634,000. The architect's recommendation for the award of the contract was contingent on clarification of the financial basis of remeasurement in the area of the difficult ground work, which he stated was bound to be expected, and on the satisfactory execution of a performance bond.

In April 1986 the contractor gave formal notice of a dispute with the Commissioners because of their reduction in the amount of his

claim for work done and their failure to issue instructions vital to the continuance of the works. The Commissioners at the same time terminated the contract on the grounds that the contractor had failed to proceed with reasonable diligence. The dispute in relation to the contractor's entitlement or otherwise to an instruction was submitted to arbitration and the arbitrator found in favour of the contractor, holding that he was entitled to the instruction sought. In May 1987 the contractor lodged a claim for £196,124 under a number of headings including £71,101 for direct loss and expense due to the withholding of architect's instructions. A settlement in the sum of £82,500 was agreed in September 1987.

At the end of January 1988, expenditure on the project amounted to £235,770, comprising contract payments £76,726, compensation £82,500, arbitrator's costs, £6,023, and consultants' fees and expenses £70,521 of which £17,114, approximately, related to the arbitration. A contract for the completion of the project in eighty weeks was placed with another contractor in January 1988 in the sum of £648,986, subject to a bond.

I asked the Accounting Officer why, in the light of the architect's recommendation, a performance bond was not obtained and whether in the light of the arbitrator's findings as a result of which expenditure of £105,000, approximately, was incurred over and above contract payments, any measures had been taken to ensure that the Commissioners would not again be exposed to claims of this nature.

The Accounting Officer explained that, generally, bonds are not required in respect of contracts under £1m. for reasons of cost and to avoid the delay that can be entailed in obtaining a bond. Reports indicated that the contractor in question had the necessary experience, general capacity and financial ability to undertake the contract satisfactorily and that his price, while keen, was in line with the other tenders received. Having been given an opportunity to re-examine aspects of his tender which gave rise to concern, the contractor, while aware of the risk involved, confirmed that his tender price covered all the work in accordance with the drawings and specifications. The Accounting Officer stated that in these circumstances it was considered that a performance bond was not warranted.

The Accounting Officer pointed out that there was no evidence to suggest that the contract was not managed in a satisfactory manner. On the contrary, to have acted differently at the time in order to avoid arbitration would have left the Commissioners open to a substantial claim by the contractor and a major extra on the contract as well as creating a precedent for many similar claims throughout the duration of the contract. That the arbitrator should find against the Commissioners was at variance with all the expert opinion obtained by them in the case and was not anticipated. The Accounting Officer was satisfied in the circumstances that a more serious situation had been avoided.

Nevertheless, in the light of the arbitrator's findings the Commissioners were in the process of examining what instructions might be necessary for staff generally in relation to contractual

procedures so as to avoid a recurrence.

27. In July 1981 the sanction of the Department of Finance was obtained for expenditure estimated at £384,000 on the provision of an extension to Letterkenny Government Offices including £50,000 for fees and fitting out. In October 1984 a contract for the works was placed in the sum of £244,928. In the course of the project, works to the existing building which were not included in the contract were ordered as an extra at a cost of £83,000.

At 31 December 1987 expenditure on the project amounted to £531,529 including £59,910 for fees and £59,864 for furniture, etc.

I asked the Accounting Officer why tenders were not sought for works to the existing building, the reasons for the delay in placing the contract and for the wide difference between the contract price and the estimate submitted to the Department of Finance.

The Accounting Officer has informed me that the contract for the construction of an extension at the rear of Letterkenny Government Offices required the contractor to extend his activities into the existing offices in order to connect up the services and that the existing offices therefore formed part of the site. When decisions were taken to carry out additional works in the existing offices, over and above those contemplated in the original contract, the Office of Public Works had no real option but to request the contractor in possession of the site to carry them out as it was against the policy of the Commissioners to have more than one main contractor on a site at the same time in order to avoid problems of divided responsibility. The Accounting Officer explained that the contractor carried out the additional works at the rates he had quoted in his original tender which the quantity surveyor considered to be extremely low and he was satisfied that if it had been possible to seek tenders for the additional works it was most unlikely that the rates would have been lower.

In relation to the delay in placing the contract, he stated that contract documentation was ready for invitation of tenders in May 1982 and, while no record could be traced to establish with certainty why the invitation to tender was not proceeded with and the contract not placed until October 1984, the probability was that the amounts provided in the Estimates in the intervening period were required to service existing commitments. He added that it would seem that the main reason for the difference between the contract price and the estimate submitted to the Department of Finance was that the contractor priced very low indeed in a determined effort to get the job.

Subhead F.1.—Maintenance and Supplies

Subhead N.—Appropriations in Aid

16 28. In April 1981 a foreign registered ship collided with a section of the car ferry terminal at Dun Laoghaire harbour, Co. Dublin, causing damage to the pier. The Commissioners of Public Works

gave notice to the master of the ship that they intended to hold him fully responsible for the damage to their property. The Commissioners carried out repair works to the pier in 1984 at a total cost of £89,917 and this amount was claimed from the owners of the ship.

As I noted that the Commissioners' claim for compensation had not been met by July 1988 I inquired regarding the measures being taken to recover the amount outstanding.

The Accounting Officer has informed me that it was not until October 1984 that the Commissioners ascertained that a claim for damage to their property should be referred to a London firm of solicitors. In November 1984 the solicitors repudiated liability for the loss suffered by the Commissioners and gave notice of a claim against the Commissioners for damage to the vessel arising out of alleged breach of duty and/or negligence of the Port Authority.

The Accounting Officer stated that from then on the Commissioners' claim had been in the hands of the Chief State Solicitor but progress had been very slow despite constant pressure. In March 1987 a High Court plenary summons issued on the owners of the vessel at the date of the incident and this had the effect of preventing the Statute of Limitations applying to the Commissioners' claim. Permission of the Court to serve notice of proceedings outside the jurisdiction was subsequently obtained. However, the owners had recently served notice of High Court proceedings on the Commissioners claiming damage to the vessel and incidental losses and the Chief State Solicitor was seeking counsel's advice as to whether the Commissioners' claim against the Plaintiffs could be included in their defence of this action to avoid the need for separate Court proceedings in the pursuit of their own claim.

Subhead N.—Appropriations in Aid

29. In the course of arterial drainage works on the Corrib/Mask/Robe the Office of Public Works, at the request of Mayo Co. Council, carried out, on a recoupment basis, extensions and other works to two bridges to facilitate road widening, etc. In one case the estimated cost in September 1981 was £15,000 and the final cost on completion in November 1984 was £52,734, including overheads and agency fees. In the other case the estimated cost in October 1983 was £16,000 and the final cost in February 1985 was £30,355, also inclusive of overheads and agency fees.

As I noted that these costs had not been recovered by July 1988 I inquired regarding the reason for the delay and the action being taken to recover the amounts outstanding.

The Accounting Officer has informed me that at the outset the Co. Council undertook to pay the costs as originally estimated without undue delay, the amounts to be adjusted when actual costs were known. He explained that unforeseen difficulties associated with site conditions, together with inflation, overheads and agency fees resulted in the estimates being exceeded. The Accounting Officer said that demands for the final costs were issued to the Co. Council in

November 1985 but, despite reminders, nothing had been paid until August 1988 when the Council paid a sum of £15,000 and undertook to make an immediate payment of a further sum of £24,640. The Co. Council had, however, disputed the total charged to them and the matter was being actively pursued by the Commissioners.

Vote 13.—Office of the Attorney General

Subhead D.—Fees to Counsel

7 30. The Accounts Branch of the Department of Finance processes and pays claims on behalf of a number of Votes including the Office of the Attorney General. In the course of audit it was noted that legal fees amounting to £74,149 payable to Counsel for the State arising from an appeal by the State to the Supreme Court were approved for payment by the Attorney General and sent to the Department of Finance in March 1987 for payment. In May 1987 the Department of Finance questioned the level of the fees and refused to authorise payment on the grounds that the fees were excessive. However, following explanation by the Attorney General in December 1987 as to how fees of this magnitude arose, the Minister for Finance sanctioned payment of the full amount and this was paid in January 1988.

Vote 22.—Superannuation and Retired Allowances

31. This Appropriation Account shows excess expenditure of £31,749 over the gross estimate and a surplus of appropriations-in-aid of £613,676.

The Accounting Officer has informed me that the excess arose as a result of the combined effects of significant excesses on Subheads A (Superannuation Allowances, Compensation Allowances, Pensions and certain Children's Allowances), B (Payments under the contributory pensions schemes for Widows and Children of Civil Servants etc.) and D (Additional Allowances and Gratuities in respect of Established Officers, etc.) which were not fully offset by savings on other subheads.

In the case of Subheads A and D the excesses occurred due to an upsurge in voluntary retirements in the first half of the year arising mainly from the salary increase awarded to Principals and Assistant Principals. The award was to be paid in three equal phases between 1 December 1986 and 1 July 1988. However, staff retiring from grades covered by the increase were entitled, under the 25th Round Pay Agreement, to have their retirement lump sums calculated on the basis of the full award. As a result of the increased retirements at these grade levels the average size of pension and lump sum paid throughout 1987 was higher than anticipated. With regard to Subhead B the Accounting Officer stated that it is very difficult to accurately estimate expenditure under this subhead as the pattern of deaths among former officers and spouses varies widely from year to year.

Again the average size of pension paid was significantly higher than anticipated.

Vote 23.—Office of the Minister for Justice

Subhead G.1.—Compensation for Personal Injuries Criminally Inflicted

32. Compensation awarded by the Criminal Injuries Compensation Tribunal in respect of personal injuries directly attributable to crimes of violence or to assisting the prevention of crime or the saving of human life is paid from this subhead. The estimates provision for this service for the year ended 31 December 1987 was £3,200,000 and payments charged to the subhead in the year amounted to £2,612,802 giving a saving of £587,198 for which the explanation given in the Appropriation Account is that "it was due to payments being less than anticipated."

It was noted in the course of audit, however, that the saving arose because the Government decided in July 1987 that £500,000 of the amount provided in the estimate should not be spent. It was also noted that some 400 compensation awards to a value of £2,500,000 made by the Tribunal and accepted by the claimants remained unpaid at 31 December 1987. As it would appear that these represented matured liabilities in 1987 which under the rules of Government accounting should have been paid and charged to the Appropriation Account of that year I sought the observations of the Accounting Officer.

He informed me that, while the sum of £3,200,000 in this subhead was provided in the expectation that payment of compensation awards would be made in the course of the year to a total of this amount, payments were limited to £2,612,802 to give effect to a later Government decision that a saving of £500,000 was to be made from the original subhead provision. The Accounting Officer also stated that, as compensation awards were made on an *ex-gratia* basis, he did not regard such awards as matured liabilities under the Exchequer and Audit Departments Act, 1866. They were not regarded in the same light as, for example, liabilities incurred in respect of goods ordered and delivered or services rendered which, having come in course of payment, must be met within the same financial period. His view was that these latter cases constituted contractual commitments which, by reference to established criteria, were clearly identifiable as matured liabilities. He considered that a test of the maturity of a liability arising from any particular award made by the Tribunal was whether the applicant could successfully sue for immediate payment. He regarded the failure of a recent application to the High Court for an order of mandamus to force immediate payment of a particular Tribunal award as confirming the contention that these awards did not pass this test.

I have asked the Accounting Officer if this view of the test of the maturity of a liability i.e. whether the applicant could successfully sue for immediate payment, was based on a legal opinion which was

cognizant of the provisions of Section 24 of the Exchequer and Audit Departments Act, 1866. As I noted that two of the payments made in December 1987 were part payments of awards I have also asked the Accounting Officer how, by applying the stated definition of the test of maturity, the paid portions were regarded as mature while the unpaid portions were not.

Vote 24.—Garda Síochána

Subhead A.—Salaries, Wages and Allowances

33. The cleaning of public rooms in Garda Stations outside the Dublin area may be carried out by persons recruited and paid locally from an imprest account maintained in each Garda District. The Revenue Commissioners have directed that the PAYE/PRSI system be applied to any such persons who are paid £5 or more per week and that they must therefore be registered as employees by the Department. The relevant Garda instructions outline the tax deduction system to be operated locally from which the Department calculates its quarterly payover of tax deducted and annual statutory return (P35).

A test check of the monthly imprest accounts for December 1987 revealed that payments ranging from £25 to £150 and totalling £1,251 were made in that month to 26 cleaners who were not registered for PAYE/PRSI by the Department and that amounts ranging from £10 to £47 were paid without deduction of tax to 39 Gardai for the cleaning of Garda Stations. It was also noted that in June 1988 the P35 return for the 1986/87 tax year had not been made in respect of 69 of 208 cleaners registered for that year.

As I was concerned that the Department should fulfil in all respects its obligation as an employer under PAYE/PRSI regulations, I asked the Accounting Officer why the relevant instructions were not carried out and for information on the total number of employees whom the Department had failed to register for PAYE/PRSI for 1987/88. I also asked why tax was not deducted from the payments made to members of the Garda Síochána in respect of cleaning and for information on the total number of members who received such payments in 1987/88 without deduction of tax. I also asked whether any action was called for in regard to earlier years.

The Accounting Officer informed me that the relevant Garda instructions were not carried out at local level due to an unfamiliarity with procedures arising from staff changes over the years and that this had not come to notice. In addition, increases in hourly rates of pay of civilian cleaners had the effect of bringing additional cleaners into the PAYE/PRSI net and this had apparently been lost sight of at local level. He stated that a total of 130 cleaners in receipt of over £5 per week had not been registered for PAYE/PRSI in 1987/88 and that monthly amounts earned ranged from £22 to £267 with total earnings in that year amounting to £59,269.

The Accounting Officer also informed me that in 1987/88 a total of 113 Gardai received annual amounts in respect of cleaning ranging from £40 to £569 and totalling £20,373 without deduction of tax. He stated that these payments were not subjected to deductions because the local District Officers took the view that the making of returns for the purposes of PAYE/PRSI was a matter for personal attention by the members concerned. He also stated that the advice of the Revenue Commissioners would be sought on the question of the PAYE/PRSI deductions which were to be made from such payments in the current tax year and on the question of fulfilling obligations under the PAYE/PRSI regulations in respect of payments made to cleaners and Gardai in 1987/88 and earlier years.

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

Subhead D.—Clothing and Accessories

Subhead E.—Station Services

Subhead G.—Transport

Subhead H.—Radio and other Equipment

9 34. Reference was made in Paragraph 34 of my 1983 Report to the failure to carry out regular stocktaking in a number of areas of the centralised stores located at the Garda Depot, Phoenix Park, Dublin from which stores and equipment are supplied to the Garda Síochána, to delays in the recording of issues from these stores, and to the remedial action which the Accounting Officer stated would be taken. In its subsequent report, the Public Accounts Committee stressed that procedures in regard to stores records and stocktaking should be rigorously applied in relation to State stores and equipment and sought an assurance that the relevant directives would be strictly adhered to in the future.

It was noted in the course of a local audit carried out by my staff in April 1988 that no further action had been taken and that the position which still obtained was therefore that a full stocktaking had not been carried out in the Barrack Masters Stores (clothing and accessories, equipment, etc.) or in the Transport Stores for over 15 years. Furthermore, the receipt of items into the Transport Stores had not been recorded since February 1987, issues had not been recorded since 1983, and the proposed computerisation of the stores, for which a feasibility study had been completed in April 1986, had not been implemented. The level of expenditure incurred annually on supplies and equipment which pass through the central stores is of the order of £6.5m and the failure to implement adequate recording, stocktaking and reconciliation procedures makes it impossible to verify that all items are properly accounted for.

It was also noted that a 13.5 acre site, including very extensive industrial buildings and a block of good quality office accommodation, was purchased in December 1983 at a cost of £1.5m to provide new accommodation for these stores and that expenditure of £367,000 had been incurred in adapting the industrial buildings for use as a stores.

I asked the Accounting Officer why the inadequacies in the system of stores control and management had been allowed to continue since it had last been brought to attention in 1984 and, having regard to the fact that the long-term solution to the problem was apparently dependent on the transfer to new accommodation and the computerisation of the stores system, I also asked what action was being taken in this regard.

I have been informed by the Accounting Officer that the present position in regard to the control and management of Garda stores had arisen as a result of inadequate and unsuitable storage accommodation and staff shortages which, as indicated in July 1984, it had been proposed to remedy by the provision of new stores accommodation and by the computerisation of stores management procedures. He stated that the site at Santry, comprising open space and industrial buildings, had been acquired to provide, in the first instance, for a new Garda Station to serve the Santry area through the conversion of the administration block attached to the industrial buildings and to provide accommodation for Garda stores and for other Garda purposes as finance became available. The Garda Station had been opened in 1984, the complete industrial accommodation had been re-roofed at a cost of £280,000 and one stores building had been fitted out at a cost of £87,000 and was being used for Garda stores since 1985 with further stores being gradually transferred there from Garda Headquarters. Accommodation for the Garda Sub-Aqua Unit had been provided and occupied since August 1988. The remainder of the Santry accommodation had not yet been fitted out to receive other Garda Units or stores due to the financial constraints that had applied continuously since the premises were acquired.

The Accounting Officer explained that, as the April 1986 feasibility study on the computerisation of Garda stores and fleet maintenance had recommended that a qualified Mechanical Engineer should be appointed as a fleet manager to improve the efficiency of Garda transport management, it had been decided that this appointment should take place prior to the commencement of stores computerisation so that the fleet manager could participate in the planning and implementation stages of the computerisation process. Sanction was received for the creation of this post in July 1988, subject to the post being filled by a person redeployed from elsewhere in the Public Service but it had not yet been filled. It was intended that a computerised stores management system would be introduced as quickly as possible following the filling of this post. The Accounting Officer also stated that the need to improve the control and management of Garda stores was recognised, that stocktaking had already commenced in the Transport Stores and would commence in the Barrack Masters Stores in October 1988 and that every effort would be made to bring about the necessary improvements in the shortest possible time.

Vote 25.—Prisons

Subhead J.—Prison Officers Medical Aid Society (Grant-in-Aid)

35. Specified medical services which the Department of Justice was required to provide free of charge for prison officers and their families under the Rules for the Government of Prisons 1947, have been provided since 1982 by the newly formed Prison Officers Medical Aid Society. Under an agreement made in 1986 the Department undertook to contribute to the Society in 1986 and 1987 a total of £420,000 in settlement of all claims made by the Society for the provision of such specified services from 1982 to 1985 and to pay to the Society an annual grant of £160,000 in each of the four years 1986 to 1989 in lieu of the provision of these medical services free of charge during that period, this amount to be adjusted each year in line with changes in VHI contribution rates and in Civil Service pay. The amount of £383,000 charged to the subhead in 1987 comprises £210,000 being the second instalment of the agreed subvention for the earlier years and £173,000 being the adjusted annual grant for 1987.

Vote 26.—Courts

Subhead D.—Appropriations in Aid

10 36. When a fine imposed by the District Court remains unpaid after a period of approximately 3 months a warrant is issued by the Court and sent via the appropriate Garda District Office to the local Garda Station for execution. If the defendant is resident in another Garda District the warrant is endorsed to the Superintendent in that district and forwarded to him for transmission to the appropriate Garda Station in his area. The relevant departmental and Garda instructions provide that warrants be listed at each stage and that a copy of the listing, signed by the recipient, be returned as a receipt. When fines are paid an official receipt is issued by the Officer who collects the fine. In some instances warrants issued by the Court may be cancelled before execution and in such cases they must be returned to the Court and recorded as cancelled in the Courts records. These procedures are designed to ensure that all warrants can be accounted for and that all fines collected are brought to account. I have referred in a number of previous Reports to the misappropriation of fines collected on foot of such warrants.

An examination carried out by my staff at the Dublin Metropolitan District Court Office and two Garda Districts in the Dublin Metropolitan Area in February and March 1988 revealed that these procedures were not being operated at all between the Court Office and the Garda District Offices and in a number of instances were not being operated between District Offices and Garda Stations. Furthermore, the recommendation, made in November 1985 following a joint departmental/Garda review of accounting procedures relating to warrants, that a register be maintained in each District Office and Station to control the use of official receipt books had not been

implemented in the districts visited. It was also noted that the cancellation by the Court Office of warrants was over a year in arrears. I asked the Accounting Officer why the prescribed procedures were not being operated in the cases noted. I also asked whether the procedures were being operated in other areas.

I have been informed that for reasons relating to the proximity of the Dublin Metropolitan District Court (DMDC) Office to the former Dublin Metropolitan Area Garda Warrant Office, these procedures were deemed unnecessary in the period 1969 to July 1987. However, he stated that, since April 1988, a computer produced list of warrants now accompanies practically all warrants issued to the Gardai and that a receipted copy is returned to the DMDC Office by each Garda District. He also stated that the prescribed procedures are operated in all District Court areas outside Dublin and he confirmed that the procedures outlined in Garda instructions are now operating in all Garda Districts. He assured me that the position observed in one of the Garda Districts visited by my staff was completely exceptional and had now been rectified and that the procedures had not been operating in the other Garda District for a time due primarily to a staff change. The Accounting Officer informed me that, following consultation with Divisional Officers, the Garda Commissioner had considered that the recommended procedure to control the use of receipt books was not necessary but that the matter was being pursued further with the Commissioner.

The Accounting Officer also explained that the cancellation of warrants in the DMDC Office was in arrears due to staff shortages and that, in the interests of improving law enforcement and revenue collection, priority had been given to the work of issuing warrants.

37. In my Reports for 1983 and 1984, I referred to delay both by the Courts in issuing warrants for unpaid fines and by the Gardai in executing warrants which had been issued. I understand that the number of unexecuted warrants on hands in all Garda Divisions at 31 December 1987 was 65,000 with a total value of £5.5m approximately.

I inquired as to the total number and value of fines for which warrants had not been issued at 31 December 1987 by Dublin Metropolitan District Court Office and by all other District Court Offices.

The Accounting Officer informed me that 22,205 warrants with a face value of £1,049,789 had not been issued by the Dublin Metropolitan District Court Office at 31 December 1987 and that at the same date 36,516 warrants with a face value of £1,695,288 had not been issued by all other District Court Offices. He also stated that this total of 58,721 warrants outstanding with a face value of £2,745,077 represented a significant improvement on the position at 31 December 1984 when the equivalent totals were 176,000 warrants and £6,627,000, and he pointed out that, at any given time, there would be a considerable volume of unissued warrants on hand

representing current work.

It was noted during the local audit at the Dublin Metropolitan District Court Office referred to in the previous paragraph that while approximately 90% of warrants were computer produced as a result of an ongoing programme of computerisation, warrants which should have been prepared manually had not been issued for periods subsequent to December 1986. I asked why this delay had arisen.

The Accounting Officer informed me that the issue of manual warrants for a period subsequent to December 1986 was delayed for a time due to lack of staff but that manual warrants had now been issued up to June 1987. He stated that extended computerisation from April 1988 had virtually obviated the need to issue manual warrants and that the remaining arrears in respect of the period July 1987 to April 1988 would be cleared as quickly as staff resources permitted.

Vote 29.—Environment

Motor Vehicle Duties

38. A test examination of revenue from motor vehicle duties, etc., was carried out with satisfactory results. The proceeds for 1987 and 1986 were:

	1987 £	1986 £
Motor tax and Driving Licence fees, etc.	129,861,234	124,493,647
State-owned vehicles	52,186	733,886
Fines collected by the Department of Justice	9,367,469	5,908,022
Public Service Vehicle Fees	126,140	125,993
	<u>£139,407,029</u>	<u>£131,261,548</u>

£139,116,547 was paid into the Exchequer during the year leaving a balance of £1,576,964 compared with £1,286,482 at the end of the previous year. Driving test fees are appropriated in aid of the Vote (Subhead Y).

The amount of £52,186 in respect of State-owned vehicles represents arrears due from 1986. In December 1986 the Department of Finance agreed to terminate the non-statutory arrangements for the payment of road tax in respect of such vehicles.

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

Subhead B.1.—Travelling and Incidental Expenses

39. In 1972 the Department of Finance authorised the Department of the Environment to incur expenditure up to a limit of £12,000 on routine advertising subject to specific sanction being sought in the

event of new publicity programmes being undertaken or where an extraordinary increase in expenditure was proposed for existing programmes in any year.

In July 1986 the Department of Finance issued guidelines entitled 'An Outline of Government Contract Procedures' codifying the procedures for the award of public contracts and emphasising the basic principle that a procedure based on competitive tendering should be used save in exceptional circumstances. These guidelines also stated that every contractor should furnish a tax clearance certificate from the Revenue Commissioners before being awarded a public contract.

In 1987 the Department of the Environment incurred expenditure of some £400,000 on a number of publicity and information programmes. It was noted that in most instances the Department had not complied with the guidelines, particularly in the matter of obtaining competitive tenders and the requirement that tax clearance certificates be furnished. The approval of the Department of Finance or of the Government Contracts Committee, whose authority must be obtained for the award of certain contracts, was not sought for departing from the prescribed guidelines. It was also noted that the Department of Finance expressed a view that the level of advertising was totally unjustified as it felt that satisfactory results could have been achieved through normal media coverage/press release and possibly some limited media advertising on a much smaller scale than that embarked on.

The Accounting Officer informed me that in relation to the scale of the various publicity campaigns, the Government decided in late 1985 that the public should be made more aware of the various employment incentives and grant schemes available to firms and individuals. The Government allocated £350,000 in late 1985 for the publicity campaign, of which £75,000 related to housing grants and construction industry projects and decided, having regard to specific urgent aspects, to waive Government contract procedures. The policy underlying that Government publicity campaign was continued by the Minister for the Environment in advertising campaigns in 1986 and early 1987.

The Accounting Officer stated that the general principles of Government contract procedures were adhered to as far as possible in conducting the campaigns in those years, some of which were considered to be a continuation in principle of the co-ordinated publicity programme undertaken in late 1985 and 1986. In addition to cost, criteria such as the effectiveness of the proposals, the creative element, visual impact, ability to meet tight deadlines etc., were taken into account in selecting an agency for each campaign. He regretted that the specific detailed Government contract procedures were overlooked but stated that steps were taken in February, 1987 to guard against a recurrence.

Subhead O.—Payment to Dublin Inner City Group Fund

(Grant-in-Aid)

40. In 1979 the Government decided to establish a Dublin Inner City Action Group and to make £1m available in that year to the Minister for Economic Planning and Development for expenditure on economic and social projects in the inner city in order to make a significant contribution towards its rehabilitation. In subsequent years a further £1,960,674 was provided by way of grant-in-aid from the Environment Vote.

The Fund was initially administered by the Department of Economic Planning and Development, later by the Department of the Environment and, with effect from May 1985 by Dublin Corporation on that Department's behalf. Projects for assistance were approved by the Inner City Group which was representative of the Department, the Corporation and training/development bodies.

The Government decided to abolish the Group in July 1987. Total payments from the Fund up to 31 December 1987 were £2,911,344 including £429,488 in 1987. The account of the Fund is appended to the Appropriation Account.

Subhead S.—Waste Disposal Facilities

12 41. In November 1981 the Government decided that the Minister for the Environment should investigate the possibility of having a national facility for handling certain toxic wastes and agreed to make funds available in 1982 for site acquisition, development capital and operational costs. Subsequently the National Building Agency agreed to act for the Minister in relation to all aspects of the development on a cost recoupment basis. Payments to the Agency up to the end of 1987 amounted to £410,734 comprising £164,811 site acquisition costs, £208,547 fees to the principal consultants and £37,376 for other consultancies, insurance, etc.

In January 1988 the Government decided that the proposals for the facility should be abandoned and arrangements made to dispose of the site.

In reply to my inquiries regarding its disposal, the Accounting Officer informed me that the National Building Agency had made inquiries of various public sector bodies but none of them were interested in acquiring the site. He also stated that the Agency was engaging a firm of auctioneers to conduct a valuation of the site and to assess the prospects of selling it on the open market.

Vote 32.—Post-Primary Education

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

3 42. The Department of Education operates a computerised system for the payment of teachers' salaries. Pay cheques are prepared automatically from the master file records and posted to teachers by the computer section of the Department. Documentation regarding changes to payroll data is prepared by clerical staff of the Department and authorised by their supervisors. One of the purposes of this authorisation is to prevent the creation of fictitious records through

the input of unauthorised data and is a vital requirement of an adequate system of internal control.

It was noted that a member of the clerical staff involved in the preparation of input documentation succeeded in creating records for two fictitious teachers on the Post-Primary Teachers payroll masterfile and irregularly obtained and cashed pay cheques to a value of £13,000. This purported to represent salary for a period of six months, August 1983–January 1984, in one instance and for twenty months, August 1984–April 1986, in the other. The irregularity was apparently discovered when another officer was temporarily carrying out the duties of the officer concerned during his absence. The officer admitted liability and was convicted by the Court. I sought information as to the circumstances in which the irregularity was perpetrated and went undetected for such a long time and how internal control procedures had proved deficient in this case.

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

31 43. The full running costs of Comprehensive and Community Schools are met by the Department from this subhead. The schools receive quarterly advances to meet their net expenses based on agreed annual budgets. Payments for goods and services up to a limit prescribed by the Department are authorised by the school Principal. Amounts over the prescribed limit must be authorised by either the School Board of Management or the Department depending on the amount involved. Statements of receipts and payments together with supporting documentation are submitted monthly to the Department for examination and recording and a limited number of schools are inspected annually by staff from Headquarters.

Following information received by the Department from a firm of solicitors, an inspection of the records of a Community School was carried out in January 1986. The inspection revealed that cheques to a value of £10,384, purporting to represent payments for goods and services supplied to the school, had been drawn irregularly over the period June 1983–September 1985. The Principal of the school was charged and convicted in connection with the irregularities in January 1988. I sought information as to the circumstances in which the irregularities were perpetrated and how internal control procedures had proved deficient in this case.

Subhead L.—Appropriations in Aid

32 44. The EC Social Fund (ESF) provides assistance towards the cost of certain training courses provided by VECs and other second level schools. Grants towards the costs incurred by the VECs and the schools in providing the courses are paid in the first instance from a number of subheads of the Vote and the amounts received from the ESF are brought to credit of the Vote as Appropriations in

Aid. The costs of the courses are notified by the VECs and other schools to the Department who submit final claims to the EC Commission within prescribed time limits. Some costs, such as depreciation, are calculated in accordance with EC regulations. Final payments may not be made by the EC for some time after claims have been submitted.

It was noted in the course of an examination of some cases in which the Department of Education received final payments from the ESF in 1987 that a claim submitted to the EC for a 1985 programme of Vocational Preparation and Training included depreciation on buildings and that the Department, in compiling the amount claimed under this heading, substantially increased the amounts calculated by certain second level schools to bring the charge in line with the provisions of the relevant EC regulations. In doing so, however, it appears, on the basis of a test check of the more significant amounts, that the Department made errors in the calculations which resulted in large overclaims of ESF aid.

It was also noted that, according to departmental records, twenty-four schools which had incurred expenditure eligible for ESF grant assistance in 1985 had failed to submit claims and that their costs were not included in the final claim made by the Department on the ESF. I have sought information as to the circumstances in which the errors in calculation of the depreciation charge occurred and whether the correct charge for depreciation had been determined. I also asked why the twenty-four schools had failed to submit claims to the Department and how much aid had been lost as a result.

Vote 35.—Marine

Subhead W.—Expenditure in connection with the wreck M.V. "Kowloon Bridge"

45. In November 1986 the oil tanker M.V. Kowloon Bridge went aground off the south-west coast of Ireland, eventually sinking on 3 December 1986. Expenditure was incurred by a number of Departments on clean-up operations arising from oil leakage from the ship and on removal of the oil from the vessel as follows:—

	£
Department of the Marine	571,577
Department of the Environment	986,615
Department of Defence	117,235
Department of Tourism and Transport	47,082
Department of Communications	16,073
Department of Energy	3,328
Office of Public Works (Wildlife Service)	<u>13,048</u>
	£1,754,958

In October 1987 the Department of the Marine claimed £1,742,722 from the ship's insurers (amended in August 1988 to £1,754,958 in respect of the State's costs, not including possible consultancy fees, legal costs and interest charges. The insurers, however, were unwilling to meet the claim in full and in May 1988 the Minister directed that the advice of the Chief State Solicitor be sought with a view to initiating legal action to recover the full amount of the State's claim.

Vote 37.—Agriculture and Food

Subhead B.4.—Research and Testing

Subhead N.—Appropriations in Aid

2 46. Advances made from the Vote to meet expenditure incurred at the Department's farms and Veterinary Research Laboratories are accounted for through accounts maintained locally by designated officers. Fees, etc. received locally are also accounted for through these accounts. Monthly accounts of transactions are prepared locally and submitted to the Department where they are examined before being entered in the Department's records.

A Departmental review of Veterinary Research Laboratories in 1987 identified certain deficiencies in the control procedures being operated; concern was expressed in particular about the operation of bank accounts, the collection of fees, local purchasing and the usage and cost of vehicles. The review also brought to light the misappropriation of £6,039 over a three year period at one laboratory. The Accounting Officer informed me that this sum was misappropriated through the failure to lodge fees, the alteration of traders' invoices, the submission of false invoices and the drawing of cheques which were not supported by invoices. He agreed that the procedures for the prevention and detection of irregularities were deficient and he has assured me that procedures had since been revised at all laboratories in order to improve controls generally and to ensure that there would not be a recurrence of such an irregularity.

Subhead B.12.—An Chomhairle Oiliúna Talmhaíochta—Grant-in-Aid for General Purposes

3 47. Expenditure on certain training courses provided by An Chomhairle Oiliúna Talmhaíochta (ACOT) qualifies for grant assistance from the European Social Fund (ESF). The claims for ESF aid prepared by ACOT are submitted to the Department of Agriculture and Food for transmission to the Department of Labour. The Department of Labour, being the national agency for coordinating ESF applications, forwards the claims to the EC which, in due course, pays the grant aid direct to ACOT.

An examination of annual claims made for ESF grants in respect of an ongoing 3 year ACOT course showed that, while the 1986 claim for which the grant was paid in 1987 included the costs relating to participants undertaking the third year of the course in 1986, the

1985 claim omitted the costs of the third year element of the course for that year. As the ESF aid to ACOT is taken into consideration when the level of the Grant-in-Aid to be issued from the Vote is being determined I inquired as to why the cost of the third year element had been omitted from the 1985 application resulting in some £485,000 of ESF aid not being claimed.

The Accounting Officer informed me that eligibility for ESF assistance is at the complete discretion of the EC who interpret their own eligibility guidelines. These guidelines vary from year to year depending on the availability of money. This means that a course eligible in one year may be ineligible or partially eligible in a subsequent year.

The Accounting Officer stated that the EC saw the funding of three year courses as the responsibility of national Governments. Changes in the ESF operations in 1985 made the Member State Government responsible for the accuracy of the claim whereas previously the onus was on the body making the application and the Accounting Officer explained, that when ACOT's 1985 final claim was being prepared, the Department of Labour, conscious of the Commission's views on three year courses and aware that the original application to the Commission did not mention the third year, considered that the third year expenditure should be excluded from ACOT's claim. Even if claimed, all of the claim in respect of the third year element (£485,000) might not have been recouped and the Department of Labour had advised that its inclusion might jeopardise the whole claim amounting to £780,000.

Subhead C.2.—Bovine Tuberculosis Eradication

Subhead C.3.—Brucellosis Eradication

48. The combined net cost of the schemes for the eradication of bovine diseases, i.e. Tuberculosis and Brucellosis, which began in 1954 and 1964 respectively amounted to £263 m. at 31 December 1987. The expenditure is summarised as follows:—

Bovine Tuberculosis Eradication

Subhead C2	1987	Total to 31 December 1987
	£m	£m
Grants for Reactors	6.6	126.3
Fees to Veterinary Surgeons	11.5	103.5
Other (Travelling and Subsistence, Tuberculin, Tags, etc.)	5.8	40.3
	£23.9m	£270.1m

Brucellosis Eradication

Subhead C3	1987	Total to 31 December 1987
	£m	£m
Grants for Reactors	1.5	71.6
Fees to Veterinary Surgeons	0.6	21.2
Other (Travelling and Subsistence, Sampling Kits, Laboratory Supplies and Equipment, Milk Ring Tests, etc.)	0.5	20.8
	£2.6m	£113.6m

Further expenditure totalling £11.5m to 31 December 1987 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 1987 was, therefore, £395m. Receipts by the Department up to 31 December 1987 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	67.6	(£19.2m in 1987)
EC contributions to cost of Schemes	12.2	
	£131.7m	

*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 grants from the Vote.

Following a review of the effectiveness of these schemes by the Minister for Agriculture and Food, the Government, in March 1988, approved new measures to accelerate the eradication programme. These provided for

- (a) a new four year programme from April 1988 with the objective of halving Tuberculosis levels
- (b) the setting up of an Executive Office to administer the schemes with a management board representative of the Department, farming and veterinary interests
- (c) the revision of the arrangements for herd testing and classification and the expansion of wildlife investigations
- (d) Exchequer funding and bovine disease levies to be maintained at 1988 levels, with proportionate decreases should there be a

reduction in the running costs of the programme in future years.

The Accounting Officer will still have overall responsibility for expenditure under the schemes.

Subhead M.1.—Farm Improvement Programme, Farm Modernisation Scheme and Western Measures

49. The amount provided to meet the cost of these schemes in 1987 was £14.65m against which the Appropriation Account shows expenditure of £14.653m. However, some 6,000 claims to a value of £8.9m which had matured for payment at 31 December 1987 were not paid in the year but were deferred until 1988.

These claims represented matured liabilities arising in the year ending 31 December 1987 which, if paid, would have resulted in an excess vote (the surplus on the Vote was some £4.7m). I asked the Accounting Officer why payment was deferred to 1988. He informed me that in September 1987 the Government decided that payments under these schemes should be limited to the amount provided in the annual estimates. As a consequence it was not possible to pay the claims amounting to £8.9m in 1987 and these were carried forward to 1988. In order to ensure equity between claimants in these circumstances claims were dealt with strictly in order of receipt.

Subhead M.4.—Market Intervention—Incidental Expenses

Subhead N.—Appropriations in Aid

50. The Member States of the European Community administer the Common Agricultural Policy (CAP) in accordance with Community Regulations which require each Member State to set up an Intervention Agency for this purpose. Under Statutory Instrument No. 24 of 1973 the Minister for Agriculture and Food is the Irish Intervention Agency and is therefore responsible for administering all market regulation and production support measures provided for under the CAP. Expenditure on these measures is met by the guarantee section of the European Agricultural Guidance and Guarantee Fund (FEOGA), monthly advances being provided throughout the year to meet anticipated expenditure. FEOGA transactions are separate from the Vote transactions shown in the Appropriation Account but are in all respects subject to the same accounting and internal control procedures as departmental expenditure.

Apart from the payment of direct production and marketing subsidies such as export refunds, production aids, aid for private storage, premium schemes, etc. the Intervention Agency is required to purchase, at prices fixed by EC regulations, specified agricultural commodities offered to it, provided certain quantity and quality standards are met. The cost of such support buying (i.e. intervention) whereby products are bought, stored and later disposed of as

authorised by the EC is initially financed by borrowing undertaken by the Minister for Agriculture and Food. The proceeds of sales at prices fixed by the Commission are used to repay borrowings, with any losses arising being made good from FEOGA while any profits on sales are credited to FEOGA. The cost of transport, handling, storage and financing, etc. is met from Subhead M.4 of the Agriculture and Food Vote and FEOGA contributes towards these costs at standard rates, the amounts received being brought to account as Appropriations in Aid of the Vote. Each year a final claim is made by the Intervention Agency on FEOGA setting out all transactions for the year. This claim is subject to review by the EC and, should amounts claimed from FEOGA be disallowed, they are made good from Subhead M.5 of the Vote. Any disallowed amounts subsequently recovered are brought to account as Appropriations in Aid.

The following schedules summarise FEOGA transactions in 1987:-

Schedule 1 FEOGA GUARANTEE EXPENDITURE AND INCOME

Expenditure:-	£m	£m
(a) Aids for private storage and animal feed, compensation for withdrawal of produce, production aids, other subsidies and premiums.	273.9	
(b) Subsidies on trade with Third Countries i.e. export refunds	334.9	
(c) Subsidies on Intra Community trade including Monetary Compensatory Amounts	92.0	
(d) Recoupment to the Vote for Agriculture and Food of incidental expenses of intervention buying... ..	78.3	
(e) Free distributon of beef	3.2	
(f) Losses on intervention sales	141.1	
(g) Special dairy schemes	<u>11.7</u>	
		935.1

Income:

(h) Dairy Co-Responsibility Levy and Superlevy	22.9	
(i) Adjustments on clearance of 1983/84/85 accounts by EC	<u>4.9</u>	<u>27.8</u>
Net Expenditure		<u>£907.3m</u>

Schedule 2 INTERVENTION ACTIVITY

	Tonnes Beef	Tonnes Cereals	Tonnes Dairy Products
Stocks at 1 January 1987	106,180	51,537	160,254
Purchases	77,674	87,916	29,346
Sales	63,656	59,409	32,692
Stocks at 31 December 1987	120,198	80,044	156,908
Value of Stocks at 31 December 1987	£m 316	£m 10.9	£m 387.1

£714m

Schedule 3

The charge to Subhead M.4 for incidental expenses of intervention and the amounts credited to Subhead N in respect of FEOGA contribution towards such expenses is made up as follows

	M.4 £m	N £m
Storage, Transport, Handling and		
Freezing:—		
Butter and Skim Milk Powder	18.4	11.8
Beef	29.1	14.9
Cereals	1.3	0.9
Beef Deboning Allowances:	9.5	7.6
Financial Charges:	47.5	43.1
	<u>£105.8m</u>	<u>£78.3m</u>

While the charge to Subhead M.4 consists of actual payments made at the rates negotiated by the Department, the EC contributions towards the costs incurred are made at standard rates determined by the Commission. At 31 December 1987, the total expenditure met by the Department exceeded the amount received from FEOGA by £132.5m. The corresponding figure at 31 December 1986 was £105m.

51. Until November 1987 monthly advances were made by FEOGA to the Intervention Agency to meet projected guarantee expenditure i.e. export refunds, subsidy payments, intervention costs, etc. However, because of budgetary problems within the EC, this system was discontinued from that date and each Member State was required to provide funds from its own resources to meet FEOGA guarantee expenditure in the first instance which was later to be recouped from FEOGA. Accordingly, for the months of November/December 1987, the Minister for Agriculture and Food, who has statutory authority to borrow in his capacity as Intervention Agency, financed £168.6m of direct FEOGA guarantee expenditure by recourse to Exchequer and foreign borrowing. The EC Regulations on the revised arrangements provided that an interest subsidy would be payable to four Member States, including Ireland, towards the cost of this borrowing. The agreed interest subsidy of some £1.4m was received in June 1988 following the enactment of the 1988 EC budget.

As stated in the previous paragraph the Minister also borrows to meet the cost of intervention buying. Total borrowings outstanding at 31 December 1987 in connection with FEOGA operations amounted to £797m.

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

52. As stated in paragraph 50 the Minister for Agriculture and Food is the Intervention Agency for the purpose of administering the

CAP and the disbursement of FEOGA expenditure. While the Intervention Agency is the authority empowered to effect expenditure and collect certain levies, the Revenue Commissioners, in connection with the operation of the CAP, are responsible, inter alia, for checking exports to ensure that products, quantities, tariff classifications and destinations are correctly stated by the exporter. It is a principle of EC financing of the CAP that the authorities in the Member State are required to make good to the EC amounts incorrectly paid by the Intervention Agency irrespective of whether they can in turn recover those amounts from the beneficiaries. Losses arising from the application of this principle are charged to this subhead. Such losses could arise through deficiencies in the system of control operated by the Intervention Agency, or by the Customs Authorities or through failure to observe prescribed procedures. The following paragraphs refer to a number of instances in which there appeared to be some inadequacies in control.

53. In 1987 some £335m was paid in export refunds i.e. subsidies on exports to countries outside EC, of which £177m related to beef and veal exports. Export refunds are paid by the Intervention Agency on proof of export in the form of a certificate obtained from the Customs Authorities verifying the nature of the goods, the quantity and the destination. Products can also qualify for advance payment of export refunds by being placed under customs control prior to export, provided, inter alia, they are put in storage in premises approved by the Revenue Commissioners. In many instances the producer's own cold store is approved for this purpose.

During a review by my staff of the control procedures operated by the Intervention Agency and the Customs Officers to ensure the correctness of claims for export refunds on consignments of beef some deficiencies were noted:

- (a) Where exporters intend placing beef under Customs control in an approved cold store, prior written notice of such intention must be given to Customs, thereby enabling them to attend and classify the beef before it is frozen, it being impractical to do so afterwards. It was noted that Customs Officers had expressed concern that beef was being frozen before they were given an opportunity to examine it for the purpose of certifying its classification which would later determine the rate of export refund payable.
- (b) Beef intended for export is loaded at the producer's premises or at other cold stores into containers which are sealed by the Department of Agriculture and Food veterinary staff who complete a health certificate for each container load. While this certificate states the weight and product description of each container load, it appears that the veterinary staff do not take any responsibility for the accuracy of this information. However, instructions to Customs Officers provide that this information may be accepted as the basis for certifying export documents.

- (c) While Customs Officers may seek technical assistance from the departmental veterinary staff in order to assist them in classifying beef there is no documentary evidence to show whether this is done.
- (d) In order to assist them in identifying certain beef cuts which are ineligible for export refund, the Revenue Commissioners in 1984 requested the Department of Agriculture and Food to provide a clear definition of a particular cut of beef. A definition which would meet the requirements of the Revenue Commissioners had not been agreed at the time of audit.

It was also noted that a joint review of export refund controls at meat plants carried out by officials of the Department of Agriculture and Food and the Customs Authorities in 1985 drew attention to the following deficiencies:

- (a) liaison at local level between Customs and veterinary staff was not good
- (b) physical examinations of consignments by Customs Officers were not carried out as frequently as they should be
- (c) inadequate control was exercised by the Department of Agriculture and Food over the issue of veterinary inspection labels used to seal cartons of beef
- (d) it was not possible to establish that cartons when presented for export were in fact part of a declared consignment already put under Customs control because they did not bear the customs identification number which they had been assigned.

The review recommended that the responsibility for all operations in the meat plants up to the point where beef is placed under Customs control should be that of the Department of Agriculture and Food while Customs would still retain the right to re-examine the beef being placed under their control even though it would be accompanied by Department of Agriculture and Food certificates. It was recognised that in order to implement these recommendations both services would have to revise their control procedures but it appeared that this had not been done by early 1988.

I sought the observations of the Accounting Officers of the Department of Agriculture and Food and the Revenue Commissioners as to the adequacy of procedures for ensuring that goods declared for export refunds are correctly classified and controlled when placed under Customs control and exported.

54. It was noted that an investigation by the Customs Authorities began in February 1985 into suspected irregularities by two firms in connection with the export of live cattle through the port of

Waterford. The investigation suggested that the irregularities mainly involved the overstatement of the weights of live cattle and resulted in the overpayment of export refunds to the extent of some £3.5m for the period August 1983 to February 1985. As goods qualifying for export refunds are subject to physical and documentary controls by the Customs Authorities at the point of export in order to verify particulars as stated by the exporter and to documentary control by the Department of Agriculture and Food, I have asked both Accounting Officers for information as to the circumstances in which the apparent irregularities occurred, why the procedures for the prevention and detection of irregularities such as these proved deficient for the period concerned and what steps were being taken to strengthen these procedures. I have also inquired as to the outcome of investigations into the case.

The Accounting Officer of the Department of Agriculture and Food stated that, arising from the Customs Authorities report on the investigations, the Department of Agriculture and Food calculated the amounts of the export refunds suspected of being wrongly paid and formally advised the two companies concerned of its intention to recover these moneys by withholding other export refund payments due to them. The companies sued the Department for recovery of the withheld moneys and the High Court, in January 1988, ordered that the withheld moneys should be paid together with interest at 11%. The Court, however, put a stay on the order and gave leave to the Department to lodge a counterclaim in respect of the alleged overdeclared weights in the shipments in respect of which it was seeking recovery by withholding. The stay on the order was to continue until the counterclaim proceedings had been determined. The case has not yet been heard and the Department therefore continues to hold the £3.5m.

The Accounting Officer explained that the Department, at the outset, consulted the Attorney General who referred the papers to the Director of Public Prosecutions who in turn concluded that investigation by the Garda Fraud Squad was warranted. He intimated that the investigation was nearing completion.

The Accounting Officer also stated that the EC Commission had been advised of the suspected irregularities and of the action being taken to recover the moneys.

55. One of the measures funded by FEOGA under the CAP is the provision of aid for private storage (APS) of beef to producers who undertake to place beef in storage at their own expense for certain minimum or maximum periods. The aid is payable on the bone-in weight of beef. The producer has the option of deboning all or part of the beef prior to placing it in store. Beef which is placed in store by a producer under the APS arrangement can simultaneously be placed in bond under Customs control for the purpose of claiming export refund—the export refund being paid on the boneless weight of the beef, where appropriate. Payment of APS and export refund

can be made in advance on condition that a security is provided which guarantees reimbursement of the total amount paid increased by 20% should the trader fail subsequently to comply with the terms of the EC Regulations. In 1987 some £17.3m was paid in APS for beef.

The procedures for the operation of the APS Scheme require each factory to keep a record of the total amount of boneless beef produced each day and placed in store and that each carton of boneless beef be stamped with the weight and date of entry into storage. It also bears a label identifying it as APS beef. Documentation in respect of beef intended for export may simultaneously be presented to Customs Officers for certification. The instructions issued by the Department of Agriculture and Food to its officers at these premises for the operation of APS provide, inter alia, that at least 5% of the cartons of beef produced after deboning in any one day should be check weighed with a view to ascertaining whether the weights are correct, the markings on the cartons are correct and the beef has been properly wrapped and packed.

It was noted that in December 1986 a Customs Officer in the course of verifying a declared quantity of beef for export which was being placed under Customs control agreed the declared total weight with the record of the quantity of boneless beef produced but was unable to reconcile the declared weight as shown on the export documentation with the total weight of the cartons presented. It was also noted that subsequent investigations revealed that, over a period, the weights declared for the purpose of claiming export refund and APS had been overstated at this and another factory and also that ineligible cuts had been included in some cartons already placed under Customs control at one of these factories. I have asked the Accounting Officer why the procedures for the prevention and detection of irregularities such as these proved deficient over a period and what steps have been taken to strengthen these procedures. In view of the involvement of the Customs Authorities in the controls I have also sought the observations of the Revenue Commissioners.

Vote 39.—Industry and Commerce

Subhead R.1.—Export Guarantee Arrangements under the Insurance Act, 1953 (as amended)

Subhead G.2.—Córas Tráchtála — Market Entry and Development Scheme (Grant-in-Aid)

56. I referred in paragraph 46 of my 1985 Report to arrangements, made under the Insurance Act, 1953 (as amended) by the Minister for Industry and Commerce for the giving of guarantees in connection with the export, manufacture, treatment or distribution of goods, the provision of such services as are specified by order of the Minister or any other such matter which appears to the Minister to be conducive to the encouragement of exports.

Up to 1985 these arrangements took the form of an export credit insurance scheme operated by the Insurance Corporation of Ireland acting on behalf of the Minister.

In 1985, as an additional measure under the Act, the Minister, through Córas Tráchtála (CTT) introduced the Market Entry and Development Scheme to encourage manufacturers to develop new export markets. Under the terms of the scheme the Minister authorised CTT to issue guarantees on his behalf to lending institutions which provide loans to firms participating in the scheme.

Loan repayments made by the firms are reimbursed by CTT which in turn is reimbursed from the Vote. CTT is repaid by the firms by means of levies on their sales in the new market. If the volume of sales in the specified period is not sufficient to cover the full repayment of funds advanced no further payment of levy is required. Levies collected by CTT are paid over to the Department and brought to account as Appropriations in Aid of the Vote. In the event of default by a participating firm the outstanding amount of the loan is met in full from the Central Fund which is later reimbursed from the Vote.

Amounts charged and collected in the operation of the scheme were as follows:

	1987	1985-1987
Charged to the Subhead in respect of reimbursement to CTT	£757,529	£1,530,495
Sales levies collected from participating firms (Appropriations-in-Aid)	£263,201	£ 378,211

Two companies participating in the scheme encountered financial difficulties in 1987 and defaulted on their loans. One of them went into receivership while the other went into liquidation. Under the terms of the guarantees CTT repaid the companies' outstanding loans of £98,806 and £141,795 and were in turn reimbursed from the Central Fund.

Subhead Y.—Science and Technology Development Programme

57. This subhead was created in July 1987 by way of Supplementary Estimate. Total expenditure in 1987 amounted to £3,109,348 made up as follows:

	£
Provision of equipment for the Institute of Industrial Research and Standards (IIRS)	1,000,000
Provision of equipment for the National Microelectronics Research Centre (NMRC)	180,000
Clearance of accumulated deficit of NMRC	120,000
Technology Innovation Programme	502,457
Biotechnology Programme	606,891
Advanced Manufacturing Technology Programme	100,000
Payment to meet shortfall between income and expenditure of National Software Centre (since closed)	600,000
	£3,109,348

In 1987 the operation of the three programmes was administered by the National Board for Science and Technology (NBST) and the Department and payments under the programmes were made from funds provided to NBST for that purpose. Since the amalgamation in 1988 of IIRS and NBST to form EOLAS, the new body has taken over the NBST's former responsibilities.

Vote 40.—Tourism and Transport/Vote 41.—Communications

Subheads C.1. and D.1.—Grants to Córas Iompair Éireann

58. Under EC regulations governing State aid to transport undertakings subventions are paid from State funds to CIE to meet the losses on rail and road passenger services, certain staff superannuation and pension costs, etc. There is also a State commitment to meet interest charges arising on borrowings for capital purposes in connection with the Dublin Area Rapid Transit System (DART). State financial support is provided to CIE by way of annual grant from voted moneys, repayable advances from the Exchequer and Ministerial guarantees of its borrowings. In 1987 a total of £107,421,000 was paid to CIE — £44,131,000 from the Vote for Communications and £63,290,000 from the Vote for Tourism and Transport (responsibility for dealing with CIE was transferred to that Department on 31 March 1987). The £107,421,000 did not include a further £45,117,000 due to CIE and comprising:—

	£m	£m
DART interest subvention for 1985–87		
Total interest charge	46.39	
Subvention paid	<u>16.00</u>	
		30.39
December 1987 instalment of subvention payable in respect of losses on rail passenger services etc.		11.20
Interest arising from deferment of subvention payments		3.527
		<u>£45.117m</u>

In November 1987 the Minister for Tourism and Transport informed Dáil Éireann that the Government had decided that the shortfalls in the payment of subvention in 1987 should be offset against CIE's liability to repay to the Exchequer £44,458,691 in repayable advances which had been provided for capital purposes between 1965 and 1982 and the interest thereon amounting to some £4.4m. The Transport Act, 1987 enacted in December 1987 accordingly provided for the write-off of these advances and authorised CIE to borrow up to £45m to replace short term borrowings incurred to meet liabilities arising as a result of the shortfall in State subvention. It also provided for the giving of a State guarantee in respect of such borrowings.

Vote 41.—Communications

Subhead V.1.—Payments to General Lighthouse Fund

59. Under the Merchant Shipping Act, 1894 responsibility for the provision and maintenance of lighthouses, lightvessels, beacons, etc. around the coasts of Ireland and Britain is vested in three bodies known as the General Lighthouse Authorities, comprising the Commissioners of Irish Lights, Trinity House and the Northern Lights Board which have responsibility respectively for the coasts around Ireland, around England and Wales and around Scotland and the Isle of Man. While the lights services in the three areas are separately provided and managed by the three lighthouse authorities, for administrative purposes, they are treated as a single financial unit. Expenditure is met from the General Lighthouse Fund, established under the Merchant Shipping (Mercantile Marine Fund) Act, 1898 which derives its income from the collection of light dues from vessels entering ports in Britain and Ireland. The Fund is managed by the UK Department of Transport.

The rate of light dues payable by vessels entering Irish ports is set by the Department of the Marine and dues collected by Customs officials at each port acting as agents of the Commissioners of Irish Lights are paid over to the UK Department of Transport for credit of the General Lighthouse Fund. Because of Ireland's geographical location the flow of shipping traffic into Irish ports is insufficient to generate light dues commensurate with the expenditure from the Fund necessary to maintain the lights service around the Irish coast. Under the terms of an agreement concluded between the Irish and British governments in March 1985 light dues collected in Irish ports are to be supplemented by a contribution from the Exchequer so that by 1991 State sources will be meeting an agreed proportion of the expenditure incurred in the State by the Commissioners of Irish Lights and met from the General Lighthouse Fund. The arrangement is being phased in over a five year period commencing at a level of 30% in 1987 and increasing to 50% in 1991. For the purposes of the agreement 70% of the Commissioners of Irish Lights' total expenditure is deemed to have been incurred within the State. The agreement also provides that the costs of automation of manned lighthouses will be met exclusively from the General Lighthouse Fund and not form part of the Exchequer contribution.

In 1987 a contribution of £1,286,969 calculated as follows was paid from the Vote to the Department of Transport in the UK for credit of the General Lighthouse Fund:—

	£
Commissioners of Irish Lights expenditure incurred during 1985/86.....	13,410,763
Less:—Costs of automation of three lighthouses.....	197,382
	13,213,381
Expenditure within the State (70%).....	9,249,367
Total amount due (30%).....	2,774,810
Less:—Light dues collected in the State during 1985/86.....	1,487,841
Exchequer contribution.....	1,286,969

Vote 46.—Social Welfare

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

Subhead H.—Unemployment Assistance

60. I have in recent years referred to weaknesses in control and to internal irregularities which occurred in the operation of the unemployment assistance and benefit schemes administered by the Department of Social Welfare.

Claims for unemployment benefit and assistance are processed at 48 Employment Exchanges and 80 Branch Offices and the major portion of the payments are made in cash at Exchanges, Branch Offices and Post Offices. A small number of cases are paid by cheque. Computer systems are used to produce paysheets and pay dockets for certain Exchanges mainly in the Dublin and Cork areas. At the other Exchanges this work is carried out manually.

A review of the system by management consultants was completed in September, 1987. They concluded that the system is exposed to internal fraud which could arise from the amendment or duplication of pay dockets or from the creation of fictitious claims and they noted that segregation of duties among staff operating the system was weak in certain areas. They also noted that the system was greatly exposed to external fraud; for instance there were no reliable checks to prevent multiple signing for unemployment benefit or assistance or to prevent concurrent working and signing and false statements by claimants relating to dependants or hours worked (in the case of casual workers) were unlikely to be detected. They pointed out that identification of claimants was a weak area and that compensating controls were therefore required to reduce the risks of personation.

The consultants went on to make detailed recommendations in the areas of organisation, control of the system, physical layout of the Exchanges, procedural changes and improvement of internal documentation. The recommendations were made in the context of a decentralisation of the service under which the local offices would be the focal points of control and where, in addition, most Social Welfare services would ultimately be integrated and handled by one office at local level. This would involve delegating decision-making from Head Office to local management and providing greater technological support for local management.

I sought the observations of the Accounting Officer on the major findings of the report and in particular on the control weaknesses and exposures to risk noted by the consultants in their general comments on the prevention and detection of fraud. I also asked to be informed generally in regard to the likely timing and extent of the introduction by the Department of the consultants' recommendations.

The Accounting Officer has informed me that the report of the consultants had been examined and that the Department accepted its main thrust. While the report found that the systems were

vulnerable to abuse it also found that the way in which the Department was adapting to meet the security issues by its emphasis on information technology and its plans to localise delivery and control of the service was satisfactory.

Following receipt of the consultants' report a steering committee with an overseeing role and an implementation team had been formed to prepare a detailed plan of action over the next number of years. A set of comprehensive proposals had been drawn up and submitted to the Department of Finance for consideration. These involve a fundamental re-organisation of the Department to improve the control and delivery of Social Welfare Services. This re-organisation envisages the setting up of a regional framework to embrace all local activities of the Department and a revamping of local offices as to their level of management and internal structure. The rate of implementation will depend on the availability of resources.

In the meantime individual recommendations which are not dependent on policy issues were being examined and implemented. Action had already been taken on some of these, for example:

- Procedures had been introduced to improve controls in the payments operation at local offices
- Agreement in principle had been reached with the Revenue Commissioners that the Department would take control of the issuing of R.S.I. numbers;
- The Social Welfare Act, 1988 had provided for a greater exchange of information between the Revenue Commissioners and the Department;
- Legislation had been introduced which requires employers to notify the Department of the commencement of employment of new employees and provides for greater penalties for those, including employers, who abuse the Social Welfare system.

61. A national Jobsearch Programme is being operated by the Department since April, 1987 in conjunction with Foras Áiseanna Saothair (FÁS). The principal aim of the Programme is to help those on the Live Register, especially the long-term unemployed, to find employment.

A Jobsearch Unit located in each Employment Exchange is responsible for selecting Social Welfare claimants to be interviewed by FÁS. These claimants are normally more than 6 months in receipt of unemployment payments and between 20 and 55 years old. The aim of the interview is to place claimants in existing vacant jobs, on FÁS training courses or on special Jobsearch courses.

Statistics maintained by the Department suggest that as a result of the programme the number of persons on the live register may have been reduced by 14,675 during 1987.

The Accounting Officer informed me that 141,542 persons were interviewed in the period up to 31 December 1987 of which 35,676

obtained manpower/training placements and jobs and 10,320 attended Jobsearch courses.

The Accounting Officer also gave me the following information regarding the numbers—representing approximately 10% of those interviewed—which may have left the Live Register in 1987 as a result of the programme:—

	Total number removed from Live Register up to 31 December 1987	Numbers still not in payment at 31 December 1987
(i) Number of claims disallowed	1951	1073
<i>Left voluntarily</i>		
(ii) Number of persons who failed to attend the Manpower interview and left the Live Register	3889	3082
(iii) Number who signed off after attending interview	<u>8835</u>	<u>6577</u>
Total	14,675	10,732

The consequential savings in 1987, on the assumption that all those who ceased claiming did so as a result of the programme, was £8m approximately.

In regard to the extent to which the above statistics reflected abuse of the schemes, the Accounting Officer stated that a sample survey carried out by the Department in conjunction with the management consultants review referred to in the previous paragraph, estimated that 2% of the unemployment payments in the Dublin area were based on some clear element of fraud. In addition 7% of the sample gave rise to suspicion at the initial interview. However, later investigation of these cases showed that two-thirds were found to be bona fide, a minimal number were clearly fraudulent and no definite conclusions could be drawn about the remainder.

The Accounting Officer suggested that, to the extent that the Jobsearch statistics were indicative of abuse, it was abuse of a broader or suspicious type rather than the “hard-core” abuse investigated in the sample survey.

In regard to the measures employed to combat abuse, he stated that the Department had always been alive to the need for controls and that the establishing and strengthening of the Special Investigation Unit over the years reflected this. He stated that a number of new measures had been introduced in recent years, in particular:

- (i) the National Jobsearch Programme itself whose main function is to help the unemployed, especially the long term unemployed in their search for work but which had the side effect of encouraging some of those who may not be genuinely seeking work to leave the Register;
- (ii) the External Control Unit which conducts comprehensive interviews of claimants to ensure that they continue to satisfy the conditions for the receipt of unemployment payments; and

- (ii) the Joint Revenue/Social Welfare Inspection Unit which was set up on a pilot basis in September 1986 to select enterprises from sectors which are known to have a high incidence of tax evasion and welfare fraud and to subject them to a comprehensive inspection of tax and welfare in respect of both the enterprise and its employees.

Subhead H.—Unemployment Assistance

62. It was noted in the course of audit at North Cumberland Street Employment Exchange that during the period October, 1987 to May, 1988 two reviews were carried out to establish whether claimants of unemployment assistance continued to comply with the main qualifying conditions i.e. that they were at the time of the review unemployed but capable of work and available for and genuinely looking for work.

The first review related to claimants paid at Post Offices and the second to claimants paid at the Exchange.

The results of the reviews were as follows:—

	Paid at Post Offices	Paid at Exchange
Claims examined	<u>609</u>	<u>134</u>
Claimants initially removed from the Register	<u>300</u>	<u>72</u>
Claimants off the Register on completion of investigations	<u>132</u>	<u>39</u>
<i>Analysis of claims removed from the Register</i>		
Claimants not appealing disallowance	65	6
Appeals rejected	67	22
Claimants signing off voluntarily	<u>132</u>	<u>11</u> <u>39</u>

I asked the Accounting Officer for his views on the significance of the results and whether any such reviews had been carried out at other Exchanges and with what results.

The Accounting Officer stated that the timing of reviews was a matter for local managers and supervisors and was affected by the need to devote staff to the paying and signing functions. Staff resources available in Exchanges to review all claims systematically have in recent times been constrained by the high level of the Live

Register. He stated that all claims are reviewed from time to time but detailed statistics of reviews are not maintained by individual local offices. The increase in the numbers unemployed attending for payment without a proportionate increase in resources has meant that local office staff are under extreme pressure simply to maintain the payments system. The review of postal claimants, due to their non-attendance at local offices, is more time consuming than for claimants who attend the Exchange each week.

He explained that the review process had been enhanced and augmented by the measures set out in the previous paragraph and that the ongoing computerisation of the Employment Exchanges would in the future make it possible to introduce more selective review systems according to risk category.

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

Subhead H.—Unemployment Assistance

Subhead J.—Miscellaneous Grants

63. I referred in paragraph 52 of my previous Report to the introduction by the Department of a computerised system to calculate payments of unemployment assistance for Exchanges in the Dublin area. This system has now been extended to cover the calculation of unemployment benefit for the same Exchanges.

As stated in that paragraph the Accounting Officer had indicated that, as part of the computerisation programme, it was planned to have a major post-implementation review of the system which would include an examination of the effectiveness of the control procedures, particularly in the light of experience in the Dublin Exchanges.

The operation of this computer system has been further examined by my staff in the course of recent audits at three Exchanges. It was noted that, whereas instructions had been issued in regard to the checking of transaction listings to ensure the authenticity and accuracy of data entered, the system was still deficient in that the documentation initiating changes required as a result of checking these listings is passed for processing to officers who have input the original incorrect entries. There was no subsequent check to ensure that the amending data had been entered, so that a failure to correct invalid entries would not therefore come to light and errors or irregularities might remain undetected.

I sought the observations of the Accounting Officer on the adequacy of the control in this regard and on the results of the post-implementation review.

The Accounting Officer acknowledged that failure to amend incorrect entries could perhaps arise and stated that in order to counteract this possibility an instruction would issue to local offices requiring the computer liaison officer to maintain a record of errors identified at the transaction list checking stage and to ensure that all amendments are entered to the system.

In regard to the post-implementation review of the whole system he stated that the group who carried out this task concluded that, once adequate manual controls were in place and these were combined with comprehensive transaction list checking, a satisfactory level of control could be exercised. As a result, instructions were issued to local offices in February 1988 with a view to achieving this.

I will review the effectiveness of these controls at a future date.

21 64. Unemployment assistance or unemployment benefit may in certain circumstances be paid at Post Offices, generally to persons who live more than 6 miles from their local employment office. Payments are made by the Post Offices on the basis of paysheets prepared and certified by the employment offices and advances are made to An Post to enable it to meet these payments. The charge to the Vote and to the Social Insurance Fund is calculated by the Department on the basis of paysheets returned to the Department's Accounts Branch by An Post following payment. In 1987, £266.5m was charged to the Vote or to the Social Insurance Fund in respect of claims paid by An Post.

It was noted in the course of an audit at North Cumberland Street Employment Exchange, which processes Post Office paid claims in the Dublin area, that a large number of paysheets were issued to Post Offices without any indication that they had been duly authorised. In addition, a number of paysheets were not prepared in such a way as to prevent the addition of unauthorised or fictitious payees.

It was also noted that the Department's Accounts Branch was not in a position to establish the correctness of the returned paysheets, since all copies of paysheets issued to Post Offices are retained at the Employment Exchange. In addition, it was not possible to determine from the records maintained by the Accounts Branch that all paysheets returned by An Post were validly issued.

I sought the observations of the Accounting Officer on the apparent deficiencies in controls which could expose the Department to errors and irregularities and I asked what measures were being taken to correct them.

The Accounting Officer acknowledged the need for effective controls over the preparation and issue of paysheets and he went on to indicate that the specific omissions had been drawn to the attention of the local management and staff and that revised instructions had been issued in order to eliminate these deficiencies.

He agreed that the register maintained in the Accounts Branch to record the return of paysheets from Post Offices was inadequate and, while he accepted that the Accounts Branch is therefore not in a position to establish readily the correctness or validity of returned paysheets, he stated that if changes had to be made in the context of the present manual system there would be major implications for work procedures, staffing levels and the timely extraction of expenditure figures. However, with the intended computerisation of the Accounts Branch he said that it would be possible to devise a

mechanism whereby the return of all paysheets could be monitored.

The charge to the Vote is derived from the paysheets returned by An Post and it was noted that errors had occurred in establishing the charge because of the inclusion of amounts cancelled, the omission of paysheet totals and the recording of incorrect amounts.

It was also noted that the balance shown in the Department's records as held by An Post and representing the difference between advances made and the total of paysheets returned, is not periodically reconciled with the balance shown in the records of An Post.

The Accounting Officer told me that corrective action had been taken to eliminate errors in the processing of paysheets. He also said that a reconciliation of balances was not readily possible mainly due to the differing accounting periods and conventions used by both organisations. However, although a complete reconciliation was not effected, the expenditure was monitored by the comparison of the weekly value of paysheets issued by each employment office with the related payments made at Post Offices and a further comparison of the monthly expenditure figures compiled by the Department with the corresponding figures supplied by An Post. Major differences were investigated.

He also stated that the introduction of a full reconciliation would involve an input of resources out of proportion to what was at issue.

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

19 65. It was noted in the course of audit that departmental investigators had discovered that out of a total combined workforce of 245 in three firms in the mining industry, 176 workers were claiming and being paid disability benefit while either working or on paid holidays in the period 1983–1987. The claims in all cases were supported by medical certificates.

I asked the Accounting Officer for information on the amount overpaid in these cases, the amount recovered to date and the outcome of legal proceedings taken. In addition I sought information on whether departmental investigations disclosed any similar abuses being perpetrated on a firm-wide or industry-wide basis together with details thereof and any measures taken or proposed to prevent or detect such abuses.

The Accounting Officer informed me in October 1988 that the total amount overpaid in the mining cases was £162,205. The total amount recovered as at 3 October, 1988 was £67,292 and 119 cases had been passed to the Chief State Solicitor for prosecution. Of these 113 had been the subject of hearings but only 22 had been disposed of at the date of his reply. Fines had been imposed in 13 of those cases and the Probation Act was applied in the remainder.

The Accounting Officer also stated that while departmental investigations had not disclosed any evidence of abuse perpetrated on an industry-wide basis, disability benefit fraud had been detected in a number of firms and Local Authorities throughout the country.

The five most significant instances of such abuse detected were:

Employer	Number of employees involved	Overpayment (Estimated)
		£
A	31	76,000
B	15	80,000
C	19	53,000
D	15	40,000
E	24	26,000

As a result of these investigations files had been passed to the Chief State Solicitor and to the Garda Fraud Squad. The Accounting Officer assured me that such investigations are an ongoing aspect of control activity and prosecutions are taken where warranted and he stated that extensive control measures exist to curb possible abuses. As part of these control measures questionnaires are issued to employers asking them to confirm specified periods of absences from work of their employees. Surveys, which involve the checking of disability benefit claims of a company's employees against the employer's attendance records, are also carried out. As a result of the computerisation of the Department's medical referee system all disability benefit claims are systematically reviewed and, where appropriate, claimants are examined by a medical referee on a regular basis. In addition, a team of sickness visitors calls on claimants at their homes and a special Inspectorate investigates cases where the circumstances warrant. This Inspectorate complements the work carried out by the Special Investigation Unit of the Inspection Branch.

Subhead J.—Miscellaneous Grants

66. Section 200 of the Social Welfare (Consolidation) Act, 1981 confers an entitlement to Supplementary Welfare Allowance (SWA) on every person in the State whose means are insufficient to meet his needs and those of his dependants.

Subject to the general direction and control of the Minister for Social Welfare, the Health Boards are responsible for establishing entitlement to and paying SWA and the Minister is obliged under Section 18 of the Social Welfare Act, 1986 to make grants to the Boards to defray all SWA expenditure incurred by them (including administration costs). £40.5m was paid to the Boards in 1987 and charged to subhead J.

In the normal course, a large proportion of SWA payments are to applicants awaiting the award of benefit or assistance from the Department of Social Welfare and they are therefore regarded as interim advances to be recovered from Social Welfare payments to

which such persons may subsequently become entitled. To enable the Department of Social Welfare to calculate the amounts properly recoverable in individual cases the Health Boards provide it with details of interim advances made by them.

While the Department estimated that such interim advances paid by the Health Boards in 1987 amounted to £18m, the details of the individual cases furnished by the Health Boards to enable the Department to effect recovery resulted in recoveries amounting to £11.5m.

The difference of £6.5m may not be an accurate estimate of the extent to which recoverable amounts are not withheld by the Department of Social Welfare because of

- (i) the basis on which the estimate of £18m was framed,
- (ii) the fact that payments initially classified by the Boards as interim advances may not prove to be such (due mainly to the subsequent refusal of a Social Welfare claim) and
- (iii) certain interim advances being made on behalf of other agencies.

I noted, however, that the Local Government Auditors in their reports on the accounts of the Health Boards have on a number of occasions drawn attention to deficiencies in the Boards' systems of recording SWA payments which are due for recovery.

Furthermore, in a test examination by my officers it was found that, even in cases where amounts were notified by the Boards for recovery by the Department, they had not been fully withheld from benefit or assistance entitlement subsequently paid. In other instances, where arrears of Social Welfare entitlement to unemployment benefit were insufficient to cover the interim advance made by the Health Board, the shortfall was not recovered from ongoing current entitlement despite the existence of statutory authority to do so.

In view of the difference between the Department's global estimate of the amounts recoverable and the amounts ultimately recovered, the comments of the Local Government Auditors and the results of the test examination by my officers I sought the Accounting Officer's observations.

The Accounting Officer explained that due to the lack of detailed management information from the Health Boards, the estimate of £18m was based on the amount of interim advances for one week expressed as a percentage of the total SWA payments for that week and was therefore unreliable. He stated, however, that if SWA was paid by way of interim advances which were properly recoverable and were not recovered in full then clearly expenditure arose which might have been avoided. The Health Boards had accordingly been asked to compile information on the extent of their failure to notify the Department of expenditure which should have been recovered.

In regard to the Department's failure to recover the correct amount of interim advances in cases where the Health Boards had provided the necessary information, the Accounting Officer stated that these shortfalls in recovery were generally due to the fact that SWA is paid

in advance while unemployment payments are made in arrears. In certain other cases, due to delays by the Department in notifying the Health Boards of the award of benefit or assistance, SWA payment overlapped benefit or assistance payment for one week but steps were being taken to eliminate such duplication in the future. In the case of one Health Board payment of SWA continued in some cases for an inordinate period after notification of the award of benefit or assistance and explanations had been sought from the Board in question. The Accounting Officer also stated that enquiries were being made into the Department's failure to recover SWA interim payments from ongoing current entitlement to unemployment benefit. I have asked the Accounting Officer to keep me informed on the outcome of these enquiries.

23 *Overpayments of Social Assistance and Social Insurance*

67. 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 1987		£ 11,174,929
Overpayments recorded for recovery in 1987		3,499,718
		<u>14,674,647</u>
Less	£	
Sums recovered in cash	218,748	
Sums withheld from current entitlements	<u>542,141</u>	760,889
Overpayments not disposed of at 31 December 1987		£13,913,758

77 individuals were prosecuted for irregularly obtaining or attempting to obtain benefits and convictions were obtained in 75 cases. Of the £3,499,718 recorded for recovery in 1987 the Department attributed £1,508,696 to fraud or suspected fraud by claimants.

Social Assistance

Overpayments not disposed of at 1 January 1987		£ 7,424,425
Overpayments recorded for recovery in 1987		4,557,644
		<u>11,982,069</u>
Less	£	
Sums recovered in cash	766,031	
Sums recovered from current entitlements	902,893	
Amounts written off as irrecoverable	703,250	
Amounts charged to losses (Subhead T)	<u>168,013</u>	2,540,187
Overpayments not disposed of at 31 December, 1987		£9,441,882

34 individuals were prosecuted for irregularly obtaining or attempting to obtain assistance and convictions were secured in 30 cases. Of the £4,557,644 recorded for recovery in 1987 the Department attributed £3,856,816 to fraud or suspected fraud by claimants.

Aged Analysis of Overpayments

Year of Recording of Overpayments	Amounts Unrecovered		Total
	Social Insurance	Social Assistance	
	£	£	£
1987	3,099,565	3,670,207	6,769,772
1986	2,167,045	2,258,458	4,425,503
Pre 1986	8,647,148	3,513,217	12,160,365
	13,913,758	9,441,882	23,355,640

Vote 48.—Energy

Subhead M.—Bord na Móna—Grants for Private Bog Development

68. I referred in paragraph 74 of my 1981 Report to a scheme for the payment of grants by Bord na Móna to individuals, qualified groups or qualified societies towards the cost of the private development of bogs for the production of turf for fuel. The scheme which is provided for under the Turf Development Act, 1981 is administered by Bord na Móna which processes applications for grant assistance from owners or lessees of bogs towards the cost of access roads, bog drainage and the purchase, lease or hire of equipment to be used in connection with bog development. The scheme was terminated with effect from 13 October 1987 pursuant to a Government decision. All applications for grant assistance received up to that date will be honoured in the period up to 1992.

Grants of up to 60% of costs are payable in the case of qualified groups or co-operatives and up to 45% in other cases. Issues are made from the subhead to Bord na Móna to meet payments to applicants approved under the scheme. Costs incurred by Bord na Móna in the operation of the scheme are recouped quarterly in arrears from the subhead. In 1987, £1m was issued to Bord na Móna of which £181,924 was for administration costs for the three quarters covering the period October 1986 to June 1987. In administering the scheme, Bord na Móna provides on-site technical advice and expertise and subsequently monitors progress on the peat development project. The following table summarises the expenditure claimed by Bord na Móna on the operation of the scheme:—

Year	Grants to Developers £	Administration Costs £	Total £
1981–84	2,477,824	471,521	2,949,345
1985	1,260,100	208,435	1,468,535
1986	1,019,735	180,267	1,200,002
1987	818,077	181,924*	1,000,001
	<u>£5,575,736</u>	<u>£1,042,147</u>	<u>£6,617,883</u>

*Further administration costs of £124,475 in respect of 1987 were paid in 1988.

Following my inquiries regarding the level of administration costs the Accounting Officer stated that these costs were paid to Bord na Móna on foot of an overall delegated authority from the Department of Finance which was formally supplemented by definitive retrospective sanction in August 1988. Given the reducing scope of the scheme, the Departments of Energy and Finance had reviewed the whole question of administration costs and, as a consequence, these would be limited to a maximum of 20% of the annual subhead allocations in 1988 and 1989 and to a maximum of 15% of the annual subhead allocations in the remaining years of the scheme (1990–1992).

Subhead Q.—Appropriations in Aid

69. I referred in paragraph 82 of my 1983 Report to a mining lease granted by the Minister for Industry and Energy to Tara Mines Limited on foot of an agreement dated 19 September 1975. Under the terms of the lease the company is liable to pay royalties at a rate of 4.5% of the company's annual profits, if any, calculated in accordance with the law relating to Corporation Profits Tax as it existed on 6 April 1974. Although Corporation Profits Tax was abolished with effect from 6 April 1976, the company's liability for royalties continues to be payable on that basis. The terms of the lease also provide that, in the event of a dispute arising between the Minister and the company relating to the lease or its provisions, including the computation of royalties, the matter will be referred to arbitration.

On 6 March 1987 the Department requested payment of £4,788,970 in outstanding royalties in respect of estimated company profits totalling £107,071,000 for the years 1978 to 1984.

Following on the company's rejection of the Department's claim the process of referral to arbitration was initiated immediately by the Department and agreement on the appointment of an arbitrator was reached with the company on 11 September 1987.

As no date for an arbitration hearing had been set by July 1988, I asked the Accounting Officer what was the reason for the delay and when it was expected that the arbitration hearing would take place.

The Accounting Officer informed me that the matters at issue involved a number of complex points in relation to the computation of the company's profits for royalty purposes and it was essential in those circumstances that the best expertise available should be engaged to advise the Minister and that he should be represented at the arbitration proceedings by Counsel with special competence in the field of computation of profits for royalty purposes. Consultations for this purpose had been initiated with the Revenue Commissioners after the agreement on the appointment of an arbitrator and were still continuing with the Attorney General's Office which had been urged to expedite the matter. He stated that the company would be approached to agree on a date for the commencement of the arbitration hearing as soon as possible after Counsel had been appointed and fully briefed.

The Accounting Officer also said that the Department shared my anxiety to have this matter disposed of as quickly as possible but it was necessary to ensure that the interests of the State were adequately safeguarded in the proceedings. He assured me that the State's entitlement to royalties is not affected by the passing of time.

Vote 49.—Forestry

Subhead J.—Appropriations in Aid

70. The value of pulpwood sales from State forests to contractual customers in 1987 was £1.7m.

Sales are covered by contracts which provide that the volume of pulpwood received by the companies is determined at their weighbridges.

Prior to the harvesting of timber in a forest the customer must request the Department of Energy to release the timber and a release notice is sent to the Forester-in-charge advising him that the customer may commence harvesting. A pre-numbered authorisation form prepared by the forester must accompany each load removed from the forest. The forester retains a copy of the authorisation form and another copy together with a weight docket produced at the customer's weighbridge is returned to the Department by the customer and used as the basis for preparation of the sales invoice.

In the course of audit it was noted that the above procedures were not being adhered to in all cases. In some cases the forester was not notified in advance of the commencement of removal operations and in one forest authorisation forms were not being completed for all removals. It was also noted that removals from many forests were taking place outside normal working hours and at weekends in the absence of forestry staff and without completion of the appropriate documentation. In addition, a check by officials of the Department at a customer's weighbridge revealed an unacceptably high number of weight dockets for which there were no corresponding authorisation forms, indicating that the timber may have been removed without authorisation and that, if weight dockets were not sent to the Department by the customer it would have no way of knowing of such removals and issuing invoices.

As it appeared that such departures from normal control procedures could lead to unauthorised removals of pulpwood from State forests and to invoices not being issued promptly or not being based on the actual quantities removed I sought information as to the steps taken by the Department to ensure that the removal of pulpwood from State forests is properly authorised and that the quantities removed are correctly invoiced.

The Accounting Officer agreed that the prescribed procedures for pulpwood removals had been disregarded at a forest and that the instances of non-compliance with procedures had been discussed with the customer concerned who was advised that such breaches would not be tolerated. The Forest Service accepted that removals outside

normal forest working hours had to be accommodated in view of the substantial quantities of pulpwood required by the customers and the distances they had to travel for supplies. However, revised procedures would specify the times during which removals could take place and the customers would be required to give the forester 24 hours notice before commencing removals. These revised procedures would also provide that all authorisation forms would be accounted for.

The Accounting Officer felt that the procedures in operation were as watertight as possible and provided adequate safeguards against the unauthorised removal of timber from forests having regard to the low value of the timber, the prohibitive cost of intensive measurement of such timber in the forest, the number and scattered nature of the forests and the staff available to supervise the removals. Particular care had also been taken to ensure that volumes received in the mills co-related with estimated volumes derived from sample plot measurements taken in the forests. The Accounting Officer assured me that a forestry official carries out regular spot checks of the customers' weighbridges, including the placement of a forester at the weighbridges for extended periods at a time.

He also assured me that the invoices issued are accurate and in accordance with the terms of the contracts. There had been isolated cases where timber hauliers had not complied with the established procedures and in such instances prompt action had been taken to ensure, as far as was practicable, that there would be no repetition of such breaches of procedures. Nevertheless, it was intended to introduce additional measures to further reduce the possibility of unauthorised removals and to continue to monitor the procedures in operation and to introduce any further cost-effective measures considered necessary.

Vote 51.—Public Service Early Retirement Payments

(37)

71. In July 1987 the Government approved the terms of a scheme of voluntary redundancy and early retirement for staff in all parts of the public sector (including commercial State-sponsored bodies) other than members of the Garda Síochána and the Defence Forces. The scheme at this stage was confined to areas where permanent reductions in staff numbers and consequent savings would be effected. The main features of the scheme were:

- (1) for staff with at least 40 years service — immediate payment of lump sum and pension plus a severance gratuity calculated at the rate of 2 weeks pay per year of potential service up to age 65 (subject to a maximum gratuity of 18 weeks pay);
- (2) for staff with less than 5 years service — immediate payment of a short service gratuity calculated at one-twelfth of salary per year of service, plus three-eightieths of salary per year of service where reckonable service exceeds two years, plus a severance gratuity calculated at two weeks pay per year of service;

- (3) for staff on modified PRSI with between 5 years and 40 years service — immediate payment of lump sum and pension based on pensionable service plus a maximum of seven added years;
- (4) for staff on full PRSI under age 60 with at least 5 years and less than 40 years service — preserved lump sum and pension payable at age 60, plus immediate payment of statutory entitlements under the Redundancy Payments Acts, plus a severance gratuity of two weeks pay per year of service; and
- (5) for staff on full PRSI aged at least 60 years with between 5 years and 40 years service — immediate payment of lump sum and pension, based on actual service, plus immediate payment of statutory entitlements under the Redundancy Payments Acts, plus in certain cases a supplementary severance gratuity.

In November 1987 the Government decided to extend the scheme to all personnel aged 50 years and over in the Civil Service, Health Boards and non-commercial State-sponsored bodies.

Section 63(7) of the Currency Act, 1927 provides that the Central Bank may, at any time, pay into the Exchequer such sums on account of surplus income as may be agreed upon between the Minister for Finance and the Bank. Each year the Central Bank pays over to the Exchequer the surplus income it has earned in the previous year after making certain appropriations to reserves. In order to provide the funds required to finance the costs of the redundancy programme, the board of the Central Bank approved arrangements under which the Bank would make advance payments of surplus income into the Exchequer to meet these costs. The arrangements provide for repayment to the Bank over a four year period of the amounts so advanced. After a moratorium of one year, repayment will be made by way of four annual equal deductions by the Bank from the normal payment of surplus income.

On 31 December 1987 a sum of £8,415,720 was received by the Central Fund from the Central Bank under these arrangements.

In the year under review the amount required for the payment of lump sum and related payments resulting from early retirement in the Public Service was provided by way of an additional estimate — Vote 51 — Public Service Early Retirement Payments. The charge to the Vote, £8,415,720, represents payments to a number of Government Departments in reimbursement of retirement lump sums, short service gratuities, employer's liability under the Redundancy Payments Acts and additional severance gratuities, met in the first instance from departmental suspense accounts. A receipts and payments account relating to the Public Service Early Retirement Scheme is appended to the Appropriation Account of each of the Votes concerned.

P.L. McDONNELL,

Ard-Reachtaire Cuntas agus Ciste
(Comptroller and Auditor General)

4th October, 1988.

PUBLIC SERVICES APPROPRIATION ACCOUNTS, 1987

Summary

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)
		£	£	£	£
1.	PRESIDENT'S ESTABLISHMENT	240,000	—	240,000	192,48
2.	HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY	13,045,000	17,000	13,028,000	13,020,12
3.	DEPARTMENT OF THE TAOISEACH	7,112,000	114,000	6,998,000	6,959,50
4.	CENTRAL STATISTICS OFFICE	9,931,000	271,000	9,660,000	9,161,25
5.	AN CHOMHAIRLE EALAÍON	5,799,000	—	5,799,000	4,999,00
6.	NATIONAL GALLERY	804,000	1,000	803,000	773,20
7.	OFFICE OF THE MINISTER FOR FINANCE	36,211,000	785,000	35,426,000	32,185,15
8.	COMPTROLLER AND AUDITOR GENERAL	1,398,000	115,000	1,283,000	1,393,72
9.	OFFICE OF THE REVENUE COMMISSIONERS	109,017,000	13,879,000	95,138,000	105,919,60
10.	PUBLIC WORKS AND BUILDINGS	112,483,000	6,800,000	105,683,000	112,453,29
11.	STATE LABORATORY	1,507,000	30,000	1,477,000	1,487,11
12.	SECRET SERVICE	250,000	—	250,000	68,21
13.	OFFICE OF THE ATTORNEY GENERAL	5,367,000	64,000	5,303,000	5,322,43
14.	OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS	1,289,000	12,000	1,277,000	1,267,23
15.	MISCELLANEOUS EXPENSES	350,000	—	350,000	259,13
16.	STATIONERY OFFICE	10,822,000	1,570,000	9,252,000	10,784,70
17.	VALUATION AND ORDNANCE SURVEY	10,198,000	1,639,000	8,559,000	10,016,46
18.	RATES ON GOVERNMENT PROPERTY	13,480,000	400,000	13,080,000	13,479,97
19.	FARM CLASSIFICATION OFFICE	2,472,000	1,000	2,471,000	2,415,84
20.	CIVIL SERVICE COMMISSION	2,170,000	700,000	1,470,000	1,880,53
21.	OFFICE OF THE OMBUDSMAN	675,000	—	675,000	663,45
22.	SUPERANNUATION AND RETIRED ALLOWANCES	63,227,000	8,750,000	54,477,000	63,258,74
23.	OFFICE OF THE MINISTER FOR JUSTICE	18,966,000	390,000	18,576,000	18,346,35
24.	GARDA SÍOCHÁNA	278,509,000	7,950,000	270,559,000	277,549,88
25.	PRISONS	67,164,000	859,000	66,305,000	62,487,98
26.	COURTS	12,269,000	734,000	11,535,000	12,256,90
27.	LAND REGISTRY AND REGISTRY OF DEEDS	6,593,000	—	6,593,000	6,551,26
28.	CHARITABLE DONATIONS AND BEQUESTS	101,000	1,000	100,000	98,95
29.	ENVIRONMENT	912,047,000	47,437,000	864,610,000	893,265,05
30.	OFFICE OF THE MINISTER FOR EDUCATION	86,769,000	530,000	86,239,000	83,044,03
31.	PRIMARY EDUCATION	464,507,000	20,492,000	444,015,000	458,807,29
32.	POST-PRIMARY EDUCATION	562,703,000	64,144,000	498,559,000	550,055,72
33.	SPECIAL SCHOOLS	5,067,000	58,000	5,009,000	4,692,93
34.	HIGHER EDUCATION	124,645,000	1,000	124,644,000	124,046,37
35.	MARINE	23,658,000	1,396,000	22,262,000	21,395,48
36.	ROINN NA GAELTACHTA	19,302,000	6,000	19,296,000	19,196,68
37.	AGRICULTURE AND FOOD	360,542,000	178,570,000	181,972,000	354,981,07
38.	LABOUR	180,106,000	12,766,000	167,340,000	177,645,30
39.	INDUSTRY AND COMMERCE	229,479,000	7,846,000	221,633,000	224,710,62
40.	TOURISM AND TRANSPORT	116,157,000	23,052,000	93,105,000	115,025,66
41.	COMMUNICATIONS	103,084,000	50,708,000	52,376,000	102,581,01
42.	DEFENCE	269,140,000	8,870,000	260,270,000	261,031,11
43.	ARMY PENSIONS	42,443,000	1,428,000	41,015,000	40,934,98
44.	FOREIGN AFFAIRS	24,832,000	420,000	24,412,000	24,759,49
45.	INTERNATIONAL CO-OPERATION	24,902,000	—	24,902,000	24,761,08
46.	SOCIAL WELFARE	1,651,665,000	45,220,000	1,606,445,000	1,644,313,45
47.	HEALTH	1,298,592,000	129,800,000	1,168,792,000	1,298,459,59
48.	ENERGY	11,033,000	1,384,000	9,649,000	10,521,95
49.	FORESTRY	58,752,000	22,165,000	36,587,000	58,414,18
50.	INCREASES IN REMUNERATION AND PENSIONS	6,700,000	—	6,700,000	4,517,50
51.	PUBLIC SERVICE EARLY RETIREMENT PAYMENTS... ..	10,000,000	—	10,000,000	8,415,72
	TOTAL £	7,377,574,000	661,375,000	6,716,199,000	7,280,829,01

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

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

Appropriations in Aid Realised	Net Expenditure	Expenditure (Gross) compared with Estimate	Appropriations in Aid compared with Estimate	Amount to be Surrendered	Exchequer Extra Receipts		No. of Vote
		Surplus (Deficit)	More than Estimated (Less than Estimated)		Estimated	Realised	
£ —	£ 192,455	£ 47,545	£ —	£ 47,545	£ —	£ —	1
21,713	12,998,410	24,877	4,713	29,590	—	—	2
94,696	6,864,872	152,432	(19,304)	133,128	—	—	3
281,931	8,879,321	769,748	10,931	780,679	—	—	4
—	4,999,000	800,000	—	800,000	—	—	5
17	773,279	30,704	(983)	29,721	—	—	6
839,997	31,345,158	4,025,845	54,997	4,080,842	—	—	7
119,218	1,274,507	4,275	4,218	8,493	—	—	8
14,376,911	91,542,696	3,097,393	497,911	3,595,304	—	—	9
9,627,061	102,826,229	29,710	2,827,061	2,856,771	—	—	10
30,103	1,457,012	19,885	103	19,988	—	—	11
—	68,218	181,782	—	181,782	—	—	12
65,895	5,256,541	44,564	1,895	46,459	—	—	13
18,062	1,249,172	21,766	6,062	27,828	—	—	14
—	259,138	90,862	—	90,862	—	—	15
1,649,072	9,135,628	37,300	79,072	116,372	—	—	16
1,650,902	8,365,563	181,535	11,902	193,437	—	—	17
438,428	13,041,546	26	38,428	38,454	—	—	18
2,520	2,413,326	56,154	1,520	57,674	—	—	19
710,565	1,169,970	289,465	10,565	300,030	—	—	20
—	663,453	11,547	—	11,547	—	—	21
9,363,676	53,895,073	(31,749)	613,676	581,927	—	—	22
457,691	17,888,662	619,647	67,691	687,338	65,000	60,250	23
7,962,929	269,586,952	959,119	12,929	972,048	—	—	24
956,027	61,531,953	4,676,020	97,027	4,773,047	—	—	25
790,910	11,465,997	12,093	56,910	69,003	25,000	10,000	26
—	6,551,260	41,740	—	41,740	†7,850,000	†7,025,055	27
123	98,829	2,048	(877)	1,171	—	—	28
47,860,780	845,404,274	18,781,946	423,780	19,205,726	—	1,000	29
674,615	82,369,419	3,724,966	144,615	3,869,581	—	—	30
20,759,544	438,047,751	5,699,705	267,544	5,967,249	—	—	31
70,224,923	479,830,798	12,647,279	6,080,923	18,728,202	—	—	32
73,081	4,619,856	374,063	15,081	389,144	—	—	33
—	124,046,375	598,625	(1,000)	597,625	—	—	34
1,361,466	20,034,017	2,262,517	(34,534)	2,227,983	—	3,900	35
31,132	19,165,549	105,319	25,132	130,451	—	—	36
177,714,373	177,266,698	5,560,929	(855,627)	4,705,302	—	9,499,334	37
15,623,629	162,021,673	2,460,698	2,857,629	5,318,327	—	—	38
7,036,256	217,674,373	4,768,371	(809,744)	3,958,627	1,700,000	1,813,233	39
27,540,024	87,485,638	1,131,338	4,488,024	5,619,362	—	20,830	40
51,626,144	50,954,874	502,982	918,144	1,421,126	—	50	41
8,867,302	252,163,815	8,108,883	(2,698)	8,106,185	—	—	42
1,261,500	39,673,483	1,508,017	(166,500)	1,341,517	—	—	43
422,741	24,336,749	72,510	2,741	75,251	4,200,000	5,645,596	44
—	24,761,084	140,916	—	140,916	—	10,696	45
45,385,853	1,598,927,601	7,351,546	165,853	7,517,399	—	—	46
129,867,168	1,168,592,422	132,410	67,168	199,578	—	—	47
1,549,243	8,972,712	511,045	165,243	676,288	—	1,067,745	48
22,787,567	35,626,621	337,812	622,567	960,379	—	—	49
—	4,517,500	2,182,500	—	2,182,500	—	7,118	50
—	8,415,720	1,584,280	—	1,584,280	—	—	51
680,125,788	6,600,703,222	96,744,990	18,750,788		13,840,000	25,164,807	
TOTAL AMOUNT TO BE SURRENDERED... .. £				115,495,778			

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

Number and Title of Vote	Report	
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10. Public Works and Buildings	xxiii	25-29
13. Office of the Attorney General	xxviii	30
22. Superannuation and Retired Allowances	xxviii	31
23. Office of the Minister for Justice	xxix	32
24. Garda Síochána	xxx	33-34
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26. Courts	xxxiii	36-37
29. Environment	xxxv	38-41
32. Post-Primary Education	xxxvii	42-44
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49. Forestry	lxv	70
51. Public Service Early Retirement Payments	lxvi	71

APPROPRIATION ACCOUNTS—
PUBLIC SERVICES
1987

PRESIDENT'S ESTABLISHMENT

Vote 1

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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 ...	148,000	150,605	—	2,605
B.—Travelling and Incidental Expenses ...	60,000	16,543	43,457	—
C.—Postal and Telecommunications Services	32,000	25,307	6,693	—
TOTAL	£ 240,000	192,455	50,150	2,605

Surplus to be surrendered £47,545

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Saving arose because State Visits scheduled for 1987 did not take place.
 C.—It is difficult to estimate accurately expenditure on postal services and telephone charges.

EXTRA REMUNERATION

Six Officers received extra remuneration.

NOTE

Ex-gratia lump sums of £165 were paid to two Assistant Principals in respect of certain outstanding adjudication awards (E.157/14/86).

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
 14th April, 1988.

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

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

Vote 2

HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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	3,211,000	3,139,011	71,989	—
B.1.—Payment in respect of secretarial assistance for Comhaltai who are not office-holders	1,662,000	1,675,452	—	13,452
B.2.—Travelling Expenses of Comhaltai ...	1,000,000	850,136	149,864	—
SEANAD ÉIREANN				
C.—Salaries of holders of certain Appointed Offices and Allowances of Seanadóiri	653,000	642,052	10,948	—
D.1.—Payment in respect of secretarial assistance for Seanadóiri who are not officeholders	202,000	197,125	4,875	—
D.2.—Travelling Expenses of Seanadóiri ...	395,000	382,795	12,205	—
HOUSES OF THE OIREACHTAS				
E.1.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas	2,582,000	2,584,975	—	2,975
E.2.—Payment in respect of Catering Staff employed by the Joint Services Committee	—	71,935	—	71,935
F.1.—Postal and Telecommunications Services	1,400,000	1,513,294	—	113,294
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas	130,000	145,559	—	15,559
F.3.—Office Machinery and other Office Supplies	154,000	240,331	—	86,331
F.4.—Expenses of Delegates to the Council of Europe	135,000	51,044	83,956	—
G.—Cumann Parlaiminteach na hÉireann—Inter-Parliamentary Activities (Grant-in-Aid)	148,000	148,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Expenses of the Restaurant (Grant-in-Aid)	150,000	150,000	—	—
I.—Allowances to or in respect of certain Former Members of the Houses of the Oireachtas	10,000	6,533	3,467	—
J.—Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid)	819,000	819,000	—	—
K.—Pension Scheme for Secretarial Assistants	7,000	12,059	—	5,059
L.—Services for Oireachtas Committees ...	100,000	99,748	252	—
EUROPEAN ASSEMBLY				
M.—Allowances to the Irish Representatives in the Assembly of the European Communities	287,000	291,074	—	4,074
GROSS TOTAL	£ 13,045,000	13,020,123	337,556	312,679
			Surplus of Gross Estimate over Expenditure <u>£24,877</u>	
	Estimated	Realised	Surplus of Appropriations in Aid realised <u>£4,713</u>	
Deduct—				
N.—Appropriations in Aid	17,000	21,713	Total Surplus to be surrendered <u>£29,590</u>	
NET TOTAL	£ 13,028,000	12,998,410		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.2.—The saving was due to a reduction in T.D.'s travel resulting from the general election in February, 1987.
- E.2.—The expenditure was due to the creation of a new subhead at the end of 1987 to fund the salaries and wages of the Catering Staff employed by the Joint Services Committee.
- F.1.—The excess was due to the maintaining of the level of stocks of envelopes.
- F.2.—The excess was due to increased incidental expenses of officers and staff.
- F.3.—The excess was due to additional expenditure on the provision and maintenance of office equipment.
- F.4.—The saving was due to reduced attendance at Council of Europe meetings.
- I.—It is difficult to estimate accurately expenditure under this subhead.
- J.—In addition to the amount expended under this subhead, a sum of £822,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- K.—The excess was due to more persons becoming eligible for payments under the pension scheme.

Vote 2

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Members' contributions under the European Assembly (Irish Representatives) Pensions Scheme, 1979	17,000	18,572
2. Miscellaneous	—	3,141
	<u>£17,000</u>	<u>£21,713</u>

1. The surplus was due to increased contributions by Members as a result of an increase in their allowance.
2. Miscellaneous receipts are difficult to estimate accurately.

EXTRA REMUNERATION

Five officers received sums ranging from £1,063 to £3,973 for the performance of higher and special duties.

Thirty-six officers received *ex-gratia* payments ranging from £597 to £2,018 for extra attendance.

Sixty-four officers received overtime payments ranging from £401 to £4,397. Overtime was paid to one hundred and thirty-nine officers in all at a total cost of £92,783.

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

NOTES

Ex-gratia lump sums totalling £5,551 were paid to eighteen officers of Assistant Principal and grades analagous to Principal and Assistant Principal in respect of certain outstanding adjudication awards. Amounts paid varied from £93 to £614 (E.157/14/86).

The account does not include a sum of £78,373 in respect of officers on loan to this office without payment.

Ex-gratia payments amounting to £28 were made to two officers in respect of damage to clothing in the course of official duties (E.109/41/41).

The account includes a sum of £80 for the purchase of gifts for presentation by the Ceann Comhairle.

E. RAYEL,
Accounting Officer.

HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY,
25th April, 1988.

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, 1987, 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 ...	4,556,000	4,391,726	164,274	—
A.2.—Consultancy Services	20,000	16,568	3,432	—
B.1.—Travelling and Incidental Expenses	324,000	290,357	33,643	—
B.2.—Office Machinery and other Office Supplies	173,000	366,702	—	193,702
C.—Postal and Telecommunications Services	182,000	269,163	—	87,163
D.—Information and Public Relations Services	16,000	18,928	—	2,928
E.—National Economic and Social Council (Grant-in-Aid)	200,000	200,000	—	—
F.—National Concert Hall (Grant-in-Aid)	170,000	170,000	—	—
G.—Sectoral Development Committee ...	1,000	—	1,000	—
H.—Grant for the Council for the Status of Women and Other Related Developmental Activities	140,000	139,788	212	—
I.—Women in Business Enterprise	26,000	25,336	664	—
J.—Grant-in-Aid Fund for Cultural Organisations	350,000	157,000	193,000	—
K.—National Museum (Grant-in-Aid) ...	431,000	411,000	20,000	—
L.—Irish Film Board — Administration Expenses (Grant-in-Aid)	100,000	100,000	—	—
M.—Irish Film Board — Capital Expenditure (Grant-in-Aid)	270,000	270,000	—	—
N.—National Library — (Grant-in-Aid for Purchase of Books, etc.)	153,000	133,000	20,000	—
GROSS TOTAL	£ 7,112,000	6,959,568	436,225	283,793
			Surplus of Gross Estimate over Expenditure £152,432	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised £19,304	
O.—Appropriations in Aid	114,000	94,696		
NET TOTAL	£ 6,998,000	6,864,872	Net Surplus to be surrendered £133,128	

Vote 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Consultancy Services were less than estimated.
 B.1.—Expenditure on foreign travel and incidental expenses was less than estimated.
 B.2.—The excess was due to the provision of additional computer and ancillary equipment.
 C.—The excess was due to higher needs than estimated for equipment and to increased postage costs.
 D.—The excess was due to the need of additional material required by the media following the change of Government and higher costs than estimated for the press-cutting service.
 G.—The saving was due to expenditure being met from the Employment Guarantee Fund.
 J.—The saving was due to allocations from the National Lottery.
 N.—Purchases were less than estimated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recoupment of certain travelling expenses and subsistence allowances	8,000	10,075
2. Recoupment of salaries, etc. of officers on secondment	33,000	26,483
3. Receipts appropriate to the Special USA Exhibition Fund	2,000	170
4. Receipts appropriate to the National Library	47,000	35,667
5. Receipts appropriate to the Public Record Office	16,000	13,400
6. Miscellaneous	8,000	8,901
	<u>£114,000</u>	<u>£94,696</u>

1, 2, 3, 4, 5 and 6. Receipts under this subhead are variable.

EXTRA REMUNERATION

One officer received a sum of £446 in respect of duties as a delegate at meetings abroad.
 Fifteen officers received allowances ranging from £410 to £3,366 for the performance of higher and special duties.
 Forty-seven officers received sums ranging from £402 to £6,581 in respect of overtime. Overtime was paid to ninety-nine officers in all at a total cost of £90,967.
 Thirty officers received sums ranging from £885 to £6,689 in respect of extra attendance.
 The total number of officers who received extra remuneration was one hundred and eighty-eight.

NOTES

Ex-gratia lump sums totalling £7,633 were paid to twenty-three officers of Assistant Principal and Principal and analagous grades in respect of certain outstanding adjudication awards. Amounts paid varied from £165 to £614 (E.157/14/86).

This account includes a sum of £327 for the purchases of gifts for presentation by the Taoiseach. A special assistant in the Government Information Service, three advisers, two personal secretaries and two civilian drivers received *ex-gratia* payments of one months' salary each on termination of their contracts of employment at a cost of £18,619. An *ex-gratia* payment of £87 was made to an officer in respect of loss of personal property in the course of official duties (E.109/41/41).

The following sums were written off as irrecoverable — £9 in respect of cash stolen and £2 in respect of a phone call (S109/2/74).

PÁDRAIG Ó HUIGÍN, *Accounting Officer.*

DEPARTMENT OF THE TAOISEACH,
 29th April, 1988.

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, subject to the observations in my Report.

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

GRANTS-IN-AID

ACCOUNTS OF GRANT-IN-AID FUNDS, 1987

	Balances on 1st January 1987	Grants-in- Aid, 1987	Total	Expenditure 1987	Balances on 31st Decem- ber, 1987
	£	£	£	£	£
National Museum—Special USA Exhibition Fund	28,555	—	28,555	—	28,555
*Fund for Cultural Organi- sations	4,120	157,000	161,120	159,489	1,631
National Museum	—	411,000	411,000	403,995	7,005
National Library (Purchase of Books, etc.)	54,555	133,000	187,555	146,973	40,582
TOTAL	£ 87,230	701,000	788,230	710,457	77,773

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

DEPARTMENT OF THE TAOISEACH,
29th April, 1988.

PÁDRAIG Ó hUIGÍN,
Accounting Officer.

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

	£
*Chester Beatty Library	90,000
*Royal Hospital, Kilmainham	22,718
*National Touring Exhibition Service	21,414
Irish Architectural Archive	15,000
Irish Museums Trust	4,000
I.C.C.R.O.M.	2,255
Egyptian Catalogues	1,193
Roscrea Heritage Society	1,000
Irish Chinese Cultural Society	540
Irish Museums Association	500
Publication of Book	500
National Archives Advisory Council	369
	£159,489

*See also payments received from the National Lottery Suspense Account (Page 8).

ACCOUNTS OF NON-VOTED FUNDS ADMINISTERED BY THE DEPARTMENT OF THE TAOISEACH FOR THE YEAR ENDED 31 DECEMBER, 1987

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1987

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st January, 1987	11,991	Redemption	1,670*
		Balance on 31st December, 1987	10,321
	£11,991		£11,991

*14% National Loan 1985/90 redeemed and lodged to the National Museum Investment Account.

Vote 3

LIST OF SECURITIES HELD ON 31ST DECEMBER, 1987

		£
7%	E.S.B. Stock 1986/91	1,000
8½%	Conversion Loan 1986/88	500
9¾%	National Loan 1984/89	8,121
11%	National Loan 1993/98	700
		<u>£10,321</u>

RECEIPTS AND PAYMENTS FOR YEAR ENDED 31ST DECEMBER, 1987

Fund	Balance on 1st January 1987	Receipts	Total	Payments	Balance on 31st December, 1987
	£	£	£	£	£
Murphy Bequest	11,288	5,755	17,043	17,043 (b)	—
National Museum Treasury	33,858	84,140 (a)	117,998	117,998 (c)	—
National Touring Exhibition Service ...	2,045	2,755	4,800	4,475	325
National Museum Investment Account ...	—	165,762	165,762	40,000 (d)	125,762
National Museum Non-Voted Monies Suspense Account ...	—	40,000	40,000	27,257	12,743
TOTAL £	47,191	298,412	345,603	206,773	138,830

(a) This sum includes sponsorship from AIB.

(b) This sum includes £8,558 transferred to the National Museum Investment Account.

(c) This sum includes £102,475 transferred to the National Museum Investment Account.

(d) This sum transferred to National Museum Non-Voted Monies Suspense Account.

PÁDRAIG Ó hUIGÍN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
29th April, 1988.

NATIONAL LOTTERY SUSPENSE ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1987

	£
Receipts from Fund for distribution of surplus of National Lottery (Grant-in-Aid)	
Account (Vote 7)	3,270,000
Payments (see Schedule)	3,147,852
Balance at 31st December, 1987	<u>£ 122,148</u>

SCHEDULE OF PAYMENTS FROM THE NATIONAL LOTTERY SUSPENSE ACCOUNT

	£
Arts Council	1,800,000
National Theatre Society	400,000
Irish Film Board	250,000
R.H.A./Gallagher Gallery Fund	200,000
Irish National Ballet Trust Fund	130,000
Chester Beatty Library	110,000
Cork Opera House	100,000
Royal Hospital, Kilmainham	66,895

Vote 3

	£
Wexford Festival Opera Trust	30,000
National Touring Exhibition Service	22,000
Proposed Museum Complex—Feasibility Study	11,746
Microfilming of Australian Convict Records	11,417
Archbishop Marsh's Library	6,000
Heritage Advisory Committee Expenses	5,774
Gold and Silver Exhibition to Australia	2,282
Le Brocquy Exhibition to Australia	1,738
	<u>£3,147,852</u>

PÁDRAIG Ó hUIGÍN, *Accounting Officer.*

DEPARTMENT OF THE TAOISEACH,
29th April, 1988.

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE EMPLOYMENT GUARANTEE FUND	
	£
Balance on 1st January, 1987	12,527
Receipts from the Employment Guarantee Fund	40,000
	<u>52,527</u>
Payments on behalf of Sectoral Development Committee	50,488
Balance on 31st December, 1987	<u>£2,039</u>

PÁDRAIG Ó hUIGÍN, *Accounting Officer.*

DEPARTMENT OF THE TAOISEACH,
29th April, 1988.

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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 ...	6,538,000	6,252,201	285,799	—
A.2.—Consultancy Services	10,000	—	10,000	—
B.1.—Travelling and Incidental Expenses	403,000	248,967	154,033	—
B.2.—Office Machinery and other Office Supplies	960,000	808,841	151,159	—
C.—Postal and Telecommunications Services	369,000	340,822	28,178	—
D.—Collection of Statistics	1,651,000	1,510,421	140,579	—
GROSS TOTAL	£ 9,931,000	9,161,252	769,748	—
			Surplus of Gross Estimate over Expenditure £769,748	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £10,931	
E.—Appropriations in Aid	271,000	281,931	Total Surplus to be surrendered £780,679	
NET TOTAL	£ 9,660,000	8,879,321		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—The need for the use of Consultants did not arise.

B.1.—Travelling, staff training and miscellaneous expenses were kept to a minimum, resulting in a saving.

B.2.—Saving was due to the postponement of the purchase of certain office equipment and the cost of the computer upgrading being less than anticipated.

C.—The installation of the new telephone system was not fully completed resulting in a saving.

D.—The saving was due to the expenditure on Tourism Enquiries and collection of Agricultural Statistics being less than envisaged.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. European Economic Community receipts	231,000	224,575
2. Miscellaneous	40,000	57,356
	£271,000	£281,931

2. Receipts were higher due to the introduction of a handling charge for the supply of Statistical Releases from 1st October, 1988 which was not foreseen when estimates were prepared.

EXTRA REMUNERATION

Seven officers received allowances ranging from £414 to £590 for duties as delegates at meetings abroad.

Three officers received sums ranging from £432 to £1,209 for special duties.

Twelve officers received sums varying from £406 to £2,274 for performance of overtime. The total expenditure on overtime was £25,690 which represents an average payment of £216 to one hundred and nineteen officers.

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

NOTES

Ex-gratia lump sums totalling £1,272 were paid to eight officers of Assistant Principal and Principal and analagous grades in respect of certain outstanding adjudication awards. Amounts paid varied from £107 to £175 (E.157/14/86).

Office equipment costing £22,508 was transferred to this office from the Farm Classification Office.

This account includes expenditure of £14,070 in respect of an officer on loan without repayment to another Department.

Ex-gratia payments totalling £75 were made to three temporary field staff in respect of medical expenses incurred or personal property damaged in the course of employment (E.109/41/41).

An amount of £7 was written off as irrecoverable in respect of an outstanding imprest.

THOMAS P. LINEHAN,
Accounting Officer.

CENTRAL STATISTICS OFFICE,
20th April, 1988.

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 5

AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31st December, 1987, compared with the sum granted, for a grant (grant-in-aid) to An Chomhairle Ealaíon.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
An Chomhairle Ealaíon — Grant under Section 5 of the Arts Act, 1951 (Grant-in-Aid)	£ 5,799,000	4,999,000	800,000	—

Surplus to be surrendered £800,000

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The charge to the Vote was reduced by the sum of £800,000 which was met from the National Lottery surplus.

PÁDRAIG Ó hUIGÍN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
24 Aibreán, 1988.

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

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

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The sum was reduced by the sum of £800,000.

Travelling, staff training and miscellaneous expenses were kept to a minimum, resulting in a saving.

Saving due to the postponement of the purchase of certain office equipment and the cost of the computer upgrading being less than anticipated.

The installation of the new telephone system was not fully completed resulting in a saving.

The saving was due to the expenditure on Tourist Enquiries and collection of Agricultural Statistics being less than envisaged.

APPROPRIATION IN AID

	Estimated	Revised
	£	£
European Economic Community accounts	231,000	224,575
Miscellaneous	40,000	37,350
	<u>271,000</u>	<u>261,925</u>

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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 ...	593,000	552,860	40,140	—
B.—Travelling and Incidental Expenses ...	122,000	126,747	—	4,747
C.—Postal and Telecommunications Services	11,000	15,689	—	4,689
D.—Purchase and Repair of Pictures (Grant-in-Aid)	62,000	62,000	—	—
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	£ 804,000	773,296	40,140	9,436
			Surplus of Gross Estimate over Expenditure £30,704	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £983	
Deduct— G.—Appropriations in Aid	1,000	17	Net Surplus to be surrendered £29,721	
NET TOTAL	£ 803,000	773,279		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Savings arose due to vacancies not being filled under the Government embargo.
C.—Expenditure on postal and telecommunications services was greater than expected.

APPROPRIATIONS IN AID

Receipts were less than the token amount provided.

EXTRA REMUNERATION

One head attendant, three senior attendants, nineteen attendants, five temporary attendants, one service attendant and two cleaners received sums in respect of overtime varying from £460 to £7,133. The total amount paid to thirty-one officers in respect of overtime was £65,570.

NOTE

Ex-gratia lump sums totalling £390 were paid to the Director, the Assistant Director and the Keeper in respect of certain outstanding adjudication awards. Amounts paid varied from £114 to £138 (Department of Finance Sanction dated 30 November, 1987).

Vote 6

GRANTS-IN-AID ACCOUNT

	Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals
	£	£	£
Balance from 1986	75	6	651
Grants-in-Aid, 1987	62,000	9,000	7,000
	62,075	9,006	7,651
Expenditure, 1987	47,233	8,566	6,587
Balance to 1988	£ 14,842	440	1,064

HOMAN POTTERTON,
Accounting Officer.

NATIONAL GALLERY,
31st March, 1988.

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.

OFFICE OF THE MINISTER FOR FINANCE
See also Report of Comptroller and Auditor General

Vote 7

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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> £11,254,000 <i>Less Supplementary</i> <u>306,000</u>	10,948,000	10,819,527	128,473	—
A.2.—Consultancy Services	320,000	274,670	45,330	—
B.1.—Travelling and Incidental Expenses	1,094,000	960,280	133,720	—
B.2.—Office Machinery and other Office Supplies	653,000	626,793	26,207	—
C.—Postal and Telecommunications Services <i>Original</i> £2,531,000 <i>Less Supplementary</i> <u>1,980,000</u>	551,000	592,297	—	41,297
D.—Management of Government Stocks <i>Original</i> £3,624,000 <i>Less Supplementary</i> <u>2,155,000</u>	1,469,000	1,222,902	246,098	—
E.—Central Computing Service	1,090,000	1,326,491	—	236,491
F.—Information Technology Initiatives ...	900,000	889,989	10,011	—
G.—Gaeleagras na Seirbhíse Poiblí	40,000	30,839	9,161	—
H.—Economic and Social Research Institute — Administration and General Expenses (Grant-in-Aid)	1,220,000	1,220,000	—	—
I.—Institute of Public Administration (Grant-in-Aid)	1,238,000	1,238,000	—	—
J.—National Savings Committee	1,000	19	981	—
K.—Grants for County Development Work	398,000	387,922	10,078	—
L.—Payment to Western Development Fund (Grant-in-Aid) <i>Original</i> £500,000 <i>Supplementary</i> <u>250,000</u>	750,000	750,000	—	—
M.—Repayment of Advances <i>Original</i> £664,000 <i>Less Supplementary</i> <u>114,000</u>	550,000	550,000	—	—
N.—ICC — Development Finance Scheme	367,000	367,000	—	—
O —Fund for Distribution of surplus of National Lottery (Grant-in-Aid) .. <i>Original</i> £7,000,000 <i>Supplementary</i> <u>7,500,000</u>	14,500,000	10,814,500	3,685,500	—

Vote 7

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
P.—Civil Service Arbitration Board	22,000	10,786	11,214	—
Q.—Review Body on Higher Remuneration in the Public Sector ...	100,000	103,140	—	3,140
GROSS TOTAL				
Original £33,016,000				
Supplementary <u>3,195,000</u> £	36,211,000	32,185,155	4,306,773	280,928
			Surplus of Gross Estimate over Expenditure £4,025,845	
	Estimated	Realised	Surplus of Appropriations in Aid realised £54,997	
Deduct—				
R.—Appropriations in Aid	785,000	839,997		
NET TOTAL			Total Surplus to be surrendered £4,080,842	
Original £32,231,000				
Supplementary <u>3,195,000</u> £	35,426,000	31,345,158		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.— The saving arose mainly because certain studies which had been provided for were not undertaken.
- B.1.—The saving was due mainly to expenditure on (i) non-EEC foreign travel, (ii) staff training and development and (iii) security being less than expected.
- C.—The excess arose because expenditure, particularly in relation to postal services, was more than anticipated.
- D.—The saving was due mainly to a decision not to proceed with an extension of the existing computer system.
- E.—The excess was due to the necessity to replace and increase existing disc storage capacity on the IBM mainframe computers.
- G.—Is é cúis leis an sabhailt ná titim ar an éileamh le haghaidh cúrsaí, go háirithe sa dara leath den bhliain mar gheall ar aistriú Gaelagrais go dtí oifig nua.
- J.—The saving arose because outstanding expenses incurred by the Committee, which was wound up in 1985, were less than anticipated.
- O.—The saving arose because projects being undertaken by spending Departments did not progress as rapidly as expected by them.
- P.—The saving arose because there were fewer sittings of the Board than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from An Post and Bord Telecom Éireann	21,000	18,500
2. Receipts from computer services rendered by Central Computing Service	580,000	646,746
3. Recoupment of salaries, etc., of officers on secondment	44,000	62,248
4. Recoupment of certain travelling and subsistence expenses from the EEC etc.	92,000	100,218
5. Miscellaneous	48,000	12,285
	<u>£785,000</u>	<u>£839,997</u>

1. The deficit arose because the use by An Post and Telecom Éireann of the services of the Acting Chief Medical Officer was lower than expected.
2. The extra revenue arose mainly because repayments from Health Boards and other Health Agencies were greater than estimated.
3. The surplus arose because the number of staff in respect of whom salaries were recouped was higher than anticipated.
4. The surplus was due to the frequency of travel on EEC business being greater than anticipated.
5. The deficit arose mainly because of the transfer of the Central Bank's portion of the Stockbroker's fees to the Central Fund.

EXTRA REMUNERATION

Eighteen officers received sums ranging from £1,023 to £1,924 for roster duties.

Eleven officers received sums varying from £500 to £4,071 for performance of higher duties.

Sixteen officers received allowances ranging from £463 to £1,353 in respect of duties as delegates at meetings abroad.

Two officers received gratuities of £1,200 and £750 in respect of extra attendance.

One hundred and ninety-eight officers in all received sums in respect of overtime. One hundred and five of these received amounts ranging from £408 to £12,323.

The total amount paid in respect of overtime was £173,859, (of which £6,964 was recouped from Vote 17 and £9,080 from Vote 19).

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

NOTES

Ex-gratia lump sums totalling £32,875 were paid to one hundred and eighty officers of Assistant Principal and Principal Officer grades in respect of certain outstanding adjudication awards. Amounts paid varied from £165 to £614 (E.157/14/86).

This Account includes sums of £11,308 and £14,243 in respect of two Irish Staff Members with the European Institute of Public Administration.

One Assistant Secretary received £753 and one Principal received £1,750 in respect of membership of the Legal Aid Board. This Account includes expenditure of £70,559 in respect of staff on loan without repayment to other Departments. The Account of another Vote includes expenditure of £15,245 in respect of an Officer on loan to this Department.

Ex-gratia payments amounting to £282 were made to four officers in respect of loss and damage to personal property in the course of official duties (E.109/41/41).

A sum of £10 unaccounted for in the petty cash account of June 1987 was written off (PER.Gen.127).

Various items of office equipment to the value of approximately £17,500 which were redundant following the closure of the Farm Classification Office, were transferred without payment to the Department of Finance.

A personal computer which was surplus to the requirements of the Department was transferred without payment to the Aeronautical Airworthiness Service of the Department of Communications.

The following equipment was transferred without payment to the Stationery Office:— One multiuser computer with eight mono work stations, one multiuser computer with eleven colour work stations, one printer, one personal computer and two software packages.

In addition to the grant-in-aid from the Vote, an extra amount of £18,000 was issued to the Economic and Social Research Institute from the Vote for Increases in Remuneration and Pensions (No. 50).

Vote 7

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS ETC., ON ACCOUNT OF WHICH PAYMENTS WERE MADE
IN THE YEAR ENDED 31ST DECEMBER, 1987.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1987
Civil Service Arbitration Board	1950/51	£ 312,203
Review Body on Higher Remuneration in the Public Sector	1969/70	517,842
National Savings Committee	1955/56	1,347,141

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th April, 1988.

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

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

FUND FOR DISTRIBUTION OF SURPLUS OF NATIONAL LOTTERY (GRANT-IN-AID)

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1987

Grant-in-Aid, 1987 (Subhead O)	£ 10,814,500
Payments (see Schedule)	10,814,500
Balance at 31st December, 1987	Nil

SCHEDULE

	£
Department of Education	3,610,000
Department of the Environment	350,000
Department of Health	3,584,500
Department of the Taoiseach	3,270,000
	£10,814,500

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th April, 1988.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER 1987

	£
Receipts from Vote 51	72,848
Payments	72,848
Balance at 31st December, 1987	Nil

S. P. CROMIEN,
*Accounting Officer.*DEPARTMENT OF FINANCE,
27th April, 1988.

WESTERN DEVELOPMENT FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1987

Receipts		Payments	
	£		£
Balance at 1st January, 1987 ...	87,749	Grants (see schedule)	840,994
Grant-in-Aid (Subhead L)	750,000		
Repayments	4,034	Balance at 31st December, 1987	789
	£841,783		£841,783

NOTES

- Two Companies in respect of which repayable advances of £61,937 were outstanding at 31st December, 1987 are in receivership or liquidation.
- Re: Porcelain Products, Ltd. — Foir Teoranta have negotiated with Company management the settlement of moneys due to Minister for Finance. The Company's offer of £1,500 in full settlement was accepted and paid over on 6 April, 1987.

S. P. CROMIEN,
*Accounting Officer.*DEPARTMENT OF FINANCE,
27th April, 1988.

GRANTS

	£
Paddy Roneghan, Moynehall, Cavan	15,600
Carton Bros. Ltd., Shercock, Co. Cavan	21,375
Michael & Francis O'Reilly, Moherreagh, Ballyconnell, Co. Cavan	22,500
Galway Corporation	75,000
Waterville Mink Farm Ltd., Droumkeare, Waterville, Co. Kerry	25,000
Duignan's Mills Ltd., Farnaught, Aughamore, Carrick-on-Shannon, Co. Leitrim ...	44,746
Department of Dairy & Food Economics UCC, Co. Mayo	29,147
Manannan Marine Farm Ltd., Newport, Co. Mayo	28,937
Killala Fisherman's Co-op Society Ltd., Co. Mayo	5,000
Connaught Optical Co. Ltd., Castlebar, Co. Mayo	6,000
Glaslough Peat Products Ltd., Kelvey, Glaslough, Monaghan	15,915
North West Fur Farms Ltd., Tubbercurry, Co. Sligo	42,371
Lissadell Shellfish Co. Ltd., Sligo	6,880
Cork County Council	12,225
Miscellaneous small grants (under £5,000)	490,298
Total Payments from Fund	£840,994

Vote 7

REPAYABLE ADVANCES OUTSTANDING AT 31ST DECEMBER, 1987

	£
Ballybay Tanners Limited, Ballybay, Co. Monaghan*	25,093
Athlone Furniture Company Limited, Athlone*	36,844
	<u>£61,937</u>

*Company in receivership or liquidation at 31st December, 1987.

VALUE OF COMPUTER TIME RENDERED TO OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1987 WITHOUT REPAYMENT

Number of Vote	Department, etc.	Amount
		£
4	Central Statistics Office	331,830
8	Comptroller and Auditor General	285
10	Public Works and Buildings	2,139
16	Stationery Office	384
17	Valuation and Ordnance Survey	2,830
20	Civil Service Commission	8,202
23	Office of the Minister for Justice	56,180
29	Environment	183,378
30	Office of Minister for Education	91,324
35	Marine	867
37	Agriculture and Food	77,482
38	Labour	154,856
39	Industry and Commerce	3,615
41	Communications	3,578
42	Defence	54,080
44	Foreign Affairs	109,021
46	Social Welfare	10,590
47	Health	31,647
48	Energy	558
49	Forestry	40,321
		<u>£1,163,167</u>

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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 ...	1,296,000	1,297,340	—	1,340
B.—Travelling and Incidental Expenses ...	96,000	90,328	5,672	—
C.—Postal and Telecommunications Services	6,000	6,057	—	57
GROSS TOTAL	£ 1,398,000	1,393,725	5,672	1,397
			Surplus of Gross Estimate over Expenditure £4,275	
	Estimated	Realised	Surplus of Appropriations in Aid realised £4,218	
D.—Appropriations in Aid	115,000	119,218		
NET TOTAL	£ 1,283,000	1,274,507	Total Surplus to be surrendered £8,493	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The saving was due to expenditure on travel and subsistence being less than expected.

NOTES

Ex-gratia lump sums totalling £2,700 were paid to seventeen officers of Deputy Director of Audit and Senior Auditor grades in respect of certain outstanding adjudication awards. Amounts paid varied from £20 to £175 (E.157/14/86).

A photocopier (original cost £1,661) was transferred without charge from the Office of the Farm Tax Commissioner.

An *ex-gratia* payment of £50 was made to one officer in respect of loss of personal property in the course of official duties (E.109/41/41).

P. GRAHAM,
Accounting Officer.

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL,
27th April, 1988.

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

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

Vote 9 OFFICE OF THE REVENUE COMMISSIONERS
See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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 ...	£ 81,217,000	£ 79,897,180	£ 1,319,820	£ —
A.2.—Consultancy Services	1,000	—	1,000	—
B.1.—Travelling and Incidental Expenses	4,716,000	4,422,031	293,969	—
B.2.—Office Machinery and other Office Supplies	11,300,000	11,365,582	—	65,582
C.—Postal and Telecommunications Services	8,345,000	7,335,614	1,009,386	—
D.—Machinery and Equipment for Security Printing and Stamping	605,000	195,028	409,972	—
E.—Motor Vehicles	740,000	568,842	171,158	—
F.—Law Charges, Fees and Rewards ...	2,067,000	1,823,618	243,382	—
G.—Compensation and Losses	1,000	284,551	—	283,551
H.—Subscriptions to International Organisations	25,000	27,161	—	2,161
GROSS TOTAL	£ 109,017,000	105,919,607	3,448,687	351,294
			Surplus of Gross Estimate over Expenditure £3,097,393	
<i>Deduct—</i>				
			Estimated	Realised
I.—Appropriations in Aid	13,879,000	14,376,911	Surplus of Appropriations in Aid realised £497,911	
NET TOTAL			Total Surplus to be surrendered £3,595,304	
	£ 95,138,000	91,542,696		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—Saving was due to expenditure on travelling, advertising and miscellaneous items being less than anticipated.
- C.—Savings due to a lower charge than anticipated being made by An Post for agency services and to the carry forward of a substantial credit from the previous year.
- D.—A provision of £400,000 made for the purchase of new machinery was not used due to a change in printing policy by the Department of Social Welfare.
- E.—New vehicles were purchased in 1987 which resulted in savings being effected in repair and maintenance costs.

F.—The saving arose mainly because expenditure on the engagement of non-Revenue legal agencies did not reach the level provided for.

G.—(1) Compensation of £130,170 and legal costs of £7,541 were paid in respect of nine cases involving accidents with official cars.

(2) Compensation of £75,000 and legal costs of £26,437 were paid under the terms of an arbitration award under the Arbitration Acts, 1954–1980.

(3) Compensation of £6,363 with £301 legal costs was awarded in seven cases in respect of goods seized or damaged on official premises.

(4) A sum of £3,000 with £1,589 legal costs was paid in compensation for an accident at work.

(5) Damages of £15,000 were paid in respect of personal injuries sustained in an accident on official premises.

(6) A sum of £16,319 was written off in three cases under guarantee arrangements set up in 1982 in conjunction with the introduction of VAT at the point of importation.

(7) Sixteen miscellaneous payments were made amounting to £2,831.

H.—Excess was due to the level of contributions to 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	9,410,000	9,410,000
2. Receipts for printing services relating to Social Insurance	230,000	230,000
3. Receipts for printing services relating to An Post and the Department of Communications	20,000	97,134
4. Moneys received for special attendance of officers	1,700,000	1,815,821
5. Fines, forfeitures, law costs recovered	1,750,000	1,779,487
6. Proceeds of customs sales	380,000	475,814
7. Recoupment of certain travel costs from the EEC	100,000	103,504
8. Recoupment of salaries, etc. of officers on secondment	79,000	122,496
9. Payment received for collection of lighthouse dues	12,000	—
10. Bill of entry receipts	20,000	40,093
11. Receipts from sale of official cars	10,000	—
12. Statistical returns	8,000	11,784
13. Miscellaneous	160,000	290,778
	<u>£13,879,000</u>	<u>£14,376,911</u>

3. 1986 Account paid in March 1987.

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

Vote 9

9. Amount due not paid until 1988.
10. Receipts vary with demand.
12. Receipts vary with demand.
13. Receipts are variable and cannot be closely estimated.

EXTRA REMUNERATION

Twenty-one members of the Customs and Excise staff received allowances varying from £1,388 to £3,150 while engaged on investigation duty.

Seven members of the Investigation Unit, Anti-Evasion Branch, received allowances varying from £1,548 to £1,631 while engaged on audit duty.

Three hundred and five members of the Customs and Excise staff received Night Duty Allowance varying from £400 to £2,155.

One hundred and eighty-two members of Customs and Excise staff received Shift Allowance varying from £402 to £1,862.

Three Higher Officers, ten Officers and twenty-two Assistant Officers and one Watcher of the Customs and Excise staff, one Higher Executive Officer, six Executive Officers, one Legal Staff Officer, fifty-five Clerical Officers, five Clerical Assistants, one Paperkeeper, twelve Messengers received allowances varying from £401 to £2,606 for performing extra duties. Fifteen members of the industrial staff in the Stamping Branch received allowances varying from £528 to £3,958 in respect of productivity, machine work, etc.

One thousand and eighty-two members of the Customs and Excise staff, three hundred and thirty members of the Taxes staff, seven hundred and eleven members of the General Service staff, and fifty-two members of the Stamping Branch staff received amounts varying from £401 to £10,309 in respect of overtime, allowances and/or rewards for the detection of smuggling and other Revenue evasions, etc.

One 1st Assistant Solicitor, one 2nd Assistant Solicitor, one Higher Executive Officer and two Clerical Officers received allowances varying from £510 to £3,009 for performing higher duties.

The total amount paid in respect of overtime was £4,005,656 and the total number of staff engaged on overtime was three thousand one hundred and sixty-five.

NOTES

Ex-gratia lump sums totalling £36,805 were paid to two hundred and nineteen officers of Assistant Principal and Principal Officer and analogous grades in respect of certain outstanding adjudication awards. Amounts paid varied from £33 to £435 (E.157/14/86).

Office equipment costing £2,214 was transferred to this Office from the Farm Classification Office.

During 1984 other Departments were directed by the Department of the Public Service to lend staff to Revenue. This account includes an amount of £521,826 in respect of such staff and the amount will not be recouped from the parent Departments.

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

- (1) £1,077 in respect of repayment to seven importers whose accounts were debited in error by Collectors of Customs and Excise (S.47/3/83).
- (2) £732 in respect of twenty-two cases of damage to property while on official duty (E.19/67, CC.10/50).
- (3) £292 in respect of money stolen from an official while on business abroad (E.109/41/41).
- (4) £410 in respect of exceptional travelling expenses (E.105/28/31).
- (5) £259 in respect of four vehicles damaged during Customs and Excise testing (E.1201/10746/87).
- (6) £214 in respect of four claims for medical expenses incurred following accidents on duty (E.109/83/67).

OFFICE OF THE REVENUE COMMISSIONERS,
29th April, 1988.

P. F. CURRAN,
Accounting Officer.

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

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

VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED
31ST DECEMBER, 1987, WITHOUT REPAYMENT

Number of Vote	Department/Office	Amount
7 (Part)	Pay Master General	£ 1,945
20	Civil Service Commission	14
23	Justice	1,350
29	Environment	8,374
30	Education	26,946
37	Agriculture	28
38	Labour	44
42	Defence	1,374
44	Foreign Affairs	306
46	Social Welfare	110
47	Health	4,761
	TOTAL £	45,252

Vote 10

PUBLIC WORKS AND BUILDINGS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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, national monuments, inland waterways and other 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.—Salaries, Wages and Allowances ...	12,384,000	12,363,942	20,058	—
A.2.—President's Household Staff: Wages and Allowances	86,000	86,998	—	998
A.3.—Consultancy Services	100,000	34,599	65,401	—
B.1.—Travelling and Incidental Expenses...	1,580,000	1,543,716	36,284	—
B.2.—Office Machinery and other Office Supplies	420,000	441,042	—	21,042
C.—Postal and Telecommunications Services	520,000	683,704	—	163,704
D.—Purchase of Sites and Buildings	250,000	521,482	—	271,482
E.—New Building Works, Alterations and Additions	28,179,000	28,698,906	—	519,906
F.1.—Maintenance and Supplies	14,750,000	15,623,656	—	873,656
F.2.—Furniture, Fittings and Utensils ...	1,968,000	1,811,836	156,164	—
F.3.—Rents, Rates etc.	20,049,000	18,397,435	1,651,565	—
F.4.—Fuel, Electricity, Water, Cleaning Materials, etc.	8,484,000	8,355,804	128,196	—
G.—Parks	3,833,000	3,805,266	27,734	—
H.—Inland Waterways	2,279,000	2,507,403	—	228,403
I.—Coast Protection	173,000	138,921	34,079	—
J.—National Monuments	3,551,000	3,509,084	41,916	—
K.—State Harbours	1,779,000	1,723,942	55,058	—
L.1.—Arterial Drainage—Surveys	250,000	213,602	36,398	—
L.2.—Arterial Drainage—Construction Works... ..	6,770,000	6,868,873	—	98,873
L.3.—Arterial Drainage—Maintenance ...	3,500,000	3,644,296	—	144,296
M.—Purchase and Maintenance of Engineering Plant and Machinery and Stores	1,578,000	1,478,783	99,217	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
GROSS TOTAL	£ 112,483,000	£ 112,453,290	£ 2,352,070	£ 2,322,360
			Surplus of Gross Estimate over Expenditure £29,710	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised	
N.—Appropriations in Aid	6,800,000	9,627,061	£2,827,061	
NET TOTAL	£ 105,683,000	£ 102,826,229	Total Surplus to be surrendered £2,856,771	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—In addition to the amount expended under this subhead a sum of £34,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- A.3.—Payments to consultants engaged on a management accounting assignment were less than expected.
- B.2.—Payments came to account earlier than envisaged owing to unexpectedly good progress on the development of a computer application.
- C.—A liability relating to the installation of a computerised telephone system which had been expected to mature in 1986 fell for payment instead in the year of account and the level of telephone charges was higher than expected.
- D.—Acquisitions of property were greater than expected.
- E.—Details of expenditure, Department by Department, are at page 31.
- F.1.—Essential maintenance and repair works on State-owned buildings was greater than expected. In addition to the amount expended under this subhead a sum of £35,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50). The value of stocks held at the Central Building Maintenance Workshops at 31 December 1987 amounted to £500,000, approximately. Details of expenditure, Department by Department, are at page 32.
- F.2.—The level of Departmental requests for furniture supplies and services was greater than expected. 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. 50). The value of stocks held at the Central Furniture Stores at 31 December 1987 amounted to £500,000, approximately. Details of expenditure, Department by Department, are at page 32.
- F.3.—Some rent reviews resulted in lower rents than anticipated and expenditure on premises abroad was less than expected mainly because a large liability which had been expected to mature before the end of the year did not do so. Details of expenditure Department by Department are at page 32.
- F.4.—Details of expenditure, Department by Department, are at page 32.
- G.—In addition to the amount expended under this subhead a sum of £64,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- H.—The amount of urgent maintenance work needed on the canals following their take-over in mid-1986 was greater than expected.
- I.—Following the Government decision of 30 July 1987 (S.25265) to suspend maintenance of completed coast protection schemes from 1 January 1988 some planned purchases of supplies were not necessary.

Vote 10

J.—In addition to the amount expended under this subhead a sum of £29,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).

K.—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. 50).

L.1.—Purchases of hydrometric equipment were less than expected. In addition to the charge against the subhead engineering stores were supplied and services rendered by plant and machinery to the value of £25,208.

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

Catchment Drainage Scheme:		£
— Boyne	108,193	
— Maigue	56,183	
— Corrib/Mask/Robe	63,130	
— Boyle/Bonet	764,357	
— Monaghan Blackwater	591,285	

M.—In addition to the amount expended under the subhead a sum of £6,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50). The value of stocks held at the Central Engineering Workshops at 31 December 1987 amounted to £1,200,000, approximately.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Rents (including receipts from lettings of fishing rights, etc.)	1,100,000	1,331,112
2. Charges at harbours, parks, etc.	1,900,000	2,722,055
3. Sales of property	100,000	660,358
4. Recoveries from An Post and Bord Telecom Éireann for services carried out on repayment terms	50,000	159,442
5. Recoveries from Departments, etc., for services carried out on repayment terms	2,200,000	3,088,332
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.	—	270,543
7. Recoveries from EEC in connection with certain arterial drainage operations	600,000	495,289
8. Fees, etc., in connection with the operation of the Local Loans Fund	600,000	386,224
9. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.	250,000	513,706
	£6,800,000	£9,627,061

1. Due mainly to receipt of arrears.
2. Recoveries in respect of usage of Dun Laoghaire Harbour were greater than expected due to the receipt of arrears and the introduction of an additional ferry service.
3. Certain sales were completed sooner than expected.
4. Costs involved in the administration of the telecommunications development programme were greater than anticipated.

5. Receipts generally reflected the increased cost of works and services and also included some refunds for which provision had not been made. Receipts were as follows:—
Department of Social Welfare £1,971,031; in respect of services rendered by various workshops and stores £326,172; Agency Fees £300,380; An Bord Pleanála £128,294; UCD £109,578; Department of Labour £65,583; Kilkenny Design Workshops £62,891; Department of Foreign Affairs £42,484; Holy Cross Abbey £12,000; Family Mediation Service £11,858; Department of the Environment £10,355; Sundry £47,706.
6. Monies were received unexpectedly from certain Local Authorities.
7. The amount payable by the EEC in the year of account was reduced because of an overpayment in 1986.
8. There was a substantial fall in the amount of new loans.
9. These receipts which are very numerous and largely subject to casual variation were derived as follows:—
Sales of produce and surplus stores £135,858; Sales of postcards etc. £67,493; in respect of electricity, gas, heating, etc. £66,646; repayments in respect of work for others £49,929; hire of plant £32,145; rebate in respect of energy supply usage £28,469; refund in respect of rates £22,683; miscellaneous tolls and dues £21,072; compensation for damage £15,594; facility fees £10,626; Bord Fáilte contribution towards purchase of premises £10,000; private telephone calls £9,688; sundry £43,503.

EXTRA REMUNERATION

Thirty-six officers received overtime payments in excess of £400 with amounts paid varying between £402 and £2,953. Overtime was paid to eighty-four officers in all at a total cost of £42,743.

NOTES

1. This account includes expenditure of £13,524 in respect of staff on loan without repayment to other Departments.
2. Sums totalling £59,586 were paid in settlement of claims for personal injuries on state property. In addition, sums totalling £8,901 were lodged with the defence in two cases. A sum of £2,211 was paid to a consultant for a report in a case which is being appealed to the Supreme Court (S.102/34/80).
3. A total of £295,882 was paid in respect of compensation and associated legal and miscellaneous costs in cases of personal injury claims by employees arising out of accidents at work. In addition sums totalling £2,020 were lodged in court in two cases. (E.112/70/86; E.112/69/86; E.112/3/87; E.112/2/87; E.112/26/86; E.112/19/87; E.112/22/87; E.112/60/86; E.112/48/86; E.112/4/87; E.112/17/86; E.112/35/86; E.112/23/85; E.112/15/85; E.112/20/87; E.112/36/86; E.112/18/85.)
4. Losses of stores to a total value of £13,484 were written off (S.102/37/82; S.102/3/85).
5. Losses by theft to an estimated value of £9,853 were written off (S.102/37/82, S.102/38/82).
6. Payments totalling £11,834 were made in eight cases of accidents involving State vehicles, and other vehicles (S.48/3/47; S.43/3/47).
7. Expenditure in the year of account on services carried out by this Office on a repayment basis included £9.5 million, approximately, on Prison Projects, £0.8 million, approximately, on the Telecommunications Development Programme and Telephone Capital Works, and £1.8 million, approximately, on Fishery Harbour Development Works.
8. Sums totalling £14,473 were paid in settlement of claims for loss of or damage to personal property arising out of the activities of this Office (S.102/2/84; E.109/41/41).
9. Claims amounting to £459 were written off or waived (S.55/3/55; S.55/2/75; S.55/7/47; S.102/5/87).

Vote 10

10. As a result of a Government decision proceeds from the sale of certain properties amounting to £116,687 were treated as Exchequer Extra Receipts (S.56/3/96).
11. Equipment to a total value of £3,765 was received free of charge from the (former) Office of the Farm Tax Commissioner (S.213/19/86).
12. *Ex-gratia* lump sums totalling £42,858 were paid to one hundred and one officers of Assistant Principal and Principal Officer grades in respect of certain outstanding adjudication awards. Amounts paid varied from £28 to £614 (E.157/14/86, E.166/18/84 and E.166/19/84).

JOHN F. MAHONY,
Oifigeach Cuntasaiochta.

OIFIG NA N-OIBREACHA POIBLÍ,
4 Bealtaine, 1988.

I have examined the above Account and the appended Statement and Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts and 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, 1987

Service	Balance at 1st January, 1987	Receipts, 1987	Payments, 1987	Balance at 31st December, 1987
	£	£	£	£
Marine Works (Ireland) Act, 1902 — Maintenance Fund	Nil	8,293 (a)	8,293	Nil
Commissioners of Public Works in Ireland (Acceptance of Trusteeship) Act, 1978 — Barretstown Castle Trust	(dr.) 49,354	68,000	11,899	6,747

(a) Includes a subvention of £7,220 from Subhead F.1 (F.53/1/37).

JOHN F. MAHONY,
Oifigeach Cuntasaiochta.

OIFIG NA N-OIBREACHA POIBLÍ,
4 Bealtaine, 1988.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1987

Receipts from Vote 51	£ 373,853
Payments	651,430
Balance at 31st December, 1987	£277,577 (dr.)

JOHN F. MAHONY,
Oifigeach Cuntasaiochta.

OIFIG NA N-OIBREACHA POIBLÍ,
4 Bealtaine, 1988.

VOTE 10

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

	<u>Departments, etc.</u>	<u>Vote</u>	<u>Expenditure</u>
		£	£
President	...	130,000	110,646
Oireachtas and European Assembly	...	—	255,046
Taoiseach	...	455,000	530,466
Finance	...	620,000	628,992
Revenue Commissioners	...	1,530,000	1,708,917
Office of Public Works	...	1,130,000	2,001,946
Justice	...	8,476,000	10,099,207
Environment	...	—	1,998
Education	...	—	68,664
Marine	...	—	21,774
Agriculture and Food	...	245,000	403,874
Labour	...	—	106,109
Industry and Commerce	...	—	1,177
Communications	...	30,000	—
Foreign Affairs	...	1,113,000	887,909
Social Welfare	...	3,080,000	1,112,215
Buildings shared by sundry Departments	...	2,369,000	2,456,956
Other buildings, including preservation work, e.g. Royal Hospital Kilmainham; Custom House; Registry of Deeds, Dublin Castle	...	8,521,000	6,617,663
Minor new works not exceeding £50,000 each	...	480,000	1,675,181
Minor balances of expenditure (not provided for above) on works of prior years which may not be completed on 1st January 1987	...	—	10,166
		<u>£28,179,000</u>	<u>£28,698,906</u>

Two officers reserved
meetings advised.
The total number of off

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	265,000	304,267	37,000	87,088	—	—	58,000	60,138
Oireachtas and European Assembly	368,000	360,966	90,000	155,802	9,000	19,846	555,000	504,459
Taoiseach	780,000	1,014,478	57,000	119,564	619,000	739,053	204,000	243,368
Finance	985,000	991,165	145,000	95,452	1,580,000	1,213,532	698,000	632,281
Comptroller and Auditor General	6,000	4,678	2,000	281	—	—	2,000	2,043
Revenue Commissioners	1,852,000	1,870,166	262,000	259,500	4,709,000	4,304,554	1,430,000	1,399,333
Office of Public Works	1,648,000	1,498,731	95,000	(215,683)	1,392,000	1,127,846	670,000	725,960
Ombudsman	30,000	24,357	2,000	1,450	76,000	58,829	11,000	11,948
Justice	3,945,000	4,013,030	160,000	173,154	2,907,000	2,468,060	1,400,000	1,295,340
Environment	268,000	242,340	168,000	74,969	554,000	460,712	117,000	170,701
Education	663,000	544,812	72,000	74,495	544,000	443,966	274,000	300,357
Marine	48,000	27,378	4,000	2,253	29,000	648	49,000	25,026
Gaeltacht	7,000	6,182	10,000	4,731	78,000	52,986	37,000	25,832
Agriculture and Food	863,000	889,652	76,000	56,183	770,000	601,094	799,000	780,665
Labour	276,000	268,032	98,000	98,178	631,000	600,203	135,000	147,473
Industry and Commerce	193,000	226,011	62,000	46,700	520,000	359,567	118,000	126,882
Tourism and Transport	144,000	175,069	17,000	9,024	270,000	114,493	138,000	115,535
Communications	96,000	146,096	14,000	20,503	240,000	291,326	89,000	43,139
Defence	341,000	393,673	78,000	93,838	148,000	134,962	171,000	168,700
Foreign Affairs	988,000	1,420,357	338,000	372,823	2,525,000	2,929,716	528,000	356,170
Social Welfare	694,000	814,444	103,000	164,433	2,019,000	2,016,802	821,000	931,568
Health	146,000	155,061	54,000	45,658	140,000	130,766	37,000	47,652
Energy	144,000	232,711	24,000	71,440	289,000	328,474	143,000	241,234
TOTAL	£ 14,750,000	15,623,656	1,968,000	1,811,836	20,049,000	18,397,435	8,484,000	8,355,804

Exempt from Value Added Tax

Payments

Balance at 31st December, 1987

CHRISTINA O'CONNOR PUBL.

4 Bealings, 1988

JOHN F. MAHONY
Gaughran Commissionaire

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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 ...	984,000	985,450	—	1,450
B.—Travelling and Incidental Expenses ...	170,000	166,668	3,332	—
C.—Postal and Telecommunications Services	28,000	21,374	6,626	—
D.—Apparatus and Chemical Equipment	325,000	313,623	11,377	—
GROSS TOTAL	£ 1,507,000	1,487,115	21,335	1,450
			Surplus of Gross Estimate over Expenditure £19,885	
	Estimated	Realised	Surplus of Appropriations in Aid realised £103	
Deduct— E.—Appropriations in Aid	30,000	30,103		
			Total Surplus to be surrendered £19,988	
NET TOTAL	£ 1,477,000	1,457,012		

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

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	12,388
2. Recoupment of certain travelling expenses	17,000	17,715
	£30,000	£30,103

EXTRA REMUNERATION

Two officers received allowances of £942 and £1,048, respectively, for duties as delegates at meetings abroad.

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

NOTE

Ex-gratia payments amounting to £56 were made to three officers in respect of damage to personal property in the course of official duties (E.109/41/41).

DEPARTMENT OF FINANCE,
14th April, 1988.

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

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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	£ 68,218	£ 181,782	£ —

Surplus to be surrendered £181,782

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
28 Aibrean, 1988.

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-Reachtaire Cuntas agus Ciste.

Vote 13

OFFICE OF THE ATTORNEY GENERAL

See also Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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	2,838,000	2,832,129	5,871	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £121,000				
<i>Supplementary</i> 50,000				
	171,000	138,486	32,514	—
C.—Postal and Telecommunications Services				
<i>Original</i> £61,000				
<i>Supplementary</i> 20,000				
	81,000	88,286	—	7,286
D.—Fees to Counsel				
<i>Original</i> £782,000				
<i>Supplementary</i> 150,000				
	932,000	807,751	124,249	—
E.—General Law Expenses				
<i>Original</i> £650,000				
<i>Supplementary</i> 390,000				
	1,040,000	1,153,821	—	113,821
F.—Defence of Public Servants	5,000	1,963	3,037	—
G.—Law Reform Commission (Grant-in-Aid)				
<i>Original</i> £260,000				
<i>Supplementary</i> 40,000				
	300,000	300,000	—	—
GROSS TOTAL				
<i>Original</i> £4,717,000				
<i>Supplementary</i> 650,000				
£	5,367,000	5,322,436	165,671	121,107
	Estimated	Realised	Surplus of Gross Estimate over Expenditure <u>£44,564</u>	
H.—Appropriations in Aid	64,000	65,895	Surplus of Appropriations in Aid realised <u>£1,895</u>	
NET TOTAL			Total Surplus to be surrendered <u>£46,459</u>	
<i>Original</i> £4,653,000				
<i>Supplementary</i> 650,000				
£	5,303,000	5,256,541		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £35,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- B.—The original allocation for this subhead proved to be inadequate.
- C.—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.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
Costs and Fees received by the Chief State Solicitor, etc.	64,000	65,895

EXTRA REMUNERATION

Two officers received sums ranging from £465 to £857 for duties as delegates at meetings abroad.

One officer received £412 for the performance of higher duties.

One officer received a sum of £594 in respect of overtime. Overtime was paid to seven officers in all at a total cost of £920.

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

NOTES

Office equipment costing £1,661 was transferred to this office from the Farm Classification Office.

A sum of £32 was written off as irrecoverable in respect of larceny of petty cash. (S.10/2/79).

MATTHEW RUSSELL,
Accounting Officer.

OFFICE OF THE ATTORNEY GENERAL,
22nd April, 1988.

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, 1987, 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 ...	303,000	295,038	7,962	—
B.—Travelling and Incidental Expenses ...	29,000	23,968	5,032	—
C.—Postal and Telecommunications Services	14,000	11,206	2,794	—
D.—Fees to Counsel				
<i>Original</i> £750,000				
<i>Supplementary</i> 100,000				
	850,000	825,790	24,210	—
E.—General Law Expenses	22,000	39,386	—	17,386
F.—State Pathology	71,000	71,846	—	846
GROSS TOTAL				
<i>Original</i> £1,189,000				
<i>Supplementary</i> 100,000				
£	1,289,000	1,267,234	39,998	18,232
			Surplus of Gross Estimate over Expenditure £21,766	
	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised £6,062	
Deduct—				
G.—Appropriations in Aid	12,000	18,062	Total Surplus to be surrendered £27,828	
NET TOTAL				
<i>Original</i> £1,177,000				
<i>Supplementary</i> 100,000				
£	1,277,000	1,249,172		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The saving was due to (i) reduction in the purchase of Legal Books, (ii) reduction in travelling expenses incurred and (iii) 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.
- E.—Excess was due to an increase in costs awarded against the Director in criminal proceedings.

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 £1,173 was paid to six officers in respect of overtime. Two officers received £1,950 and £4,066 respectively for the performance of higher duties. The total number of officers who received extra remuneration was thirteen.

MICHAEL LIDDY,
Accounting Officer.

OFFICE OF DIRECTOR OF PUBLIC PROSECUTIONS,
13th April, 1988.

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, 1987, 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 (Arbitration and Appeals)	84,000	85,006	—	1,006
B.—Centenarians' Bounty	13,000	11,800	1,200	—
C.—State Entertainment	253,000	162,332	90,668	—
TOTAL	£ 350,000	259,138	91,868	1,006

Surplus to be surrendered £90,862

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The provision is necessarily conjectural.

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

NOTE

Fees (stamps) amounting to £7,105 were paid to the Property Arbitrators during the year.

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
31st March, 1988.

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, 1987, 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 ...	£ 1,621,000	£ 1,619,336	£ 1,664	£ —
A.2.—Consultancy Services	18,000	18,570	—	570
B.1.—Travelling and Incidental Expenses	150,000	144,338	5,662	—
B.2.—Office Machinery and other Office Supplies	570,000	540,424	29,576	—
C.—Postal and Telecommunications Services	125,000	104,658	20,342	—
D.—Printing and Binding	4,250,000	5,048,950	—	798,950
E.—Paper and Publications	4,088,000	3,308,424	779,576	—
GROSS TOTAL	£ 10,822,000	10,784,700	836,820	799,520
			Surplus of Gross Estimate over Expenditure £37,300	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £79,072	
F.—Appropriations in Aid	1,570,000	1,649,072		
NET TOTAL	£ 9,252,000	9,135,628	Total Surplus to be surrendered £116,372	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.2.—Office machinery and other office supplies cost less than anticipated, as no typewriters were purchased during the year.
- C.—Postal and telecommunications costs were less than anticipated.
- D.—Printing and binding costs were more than anticipated due to additional printing and binding requirements.
- E.—Paper and publications costs were less than anticipated.

Vote 16

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of publications	510,000	680,453
2. Supplies and services provided on repayment	1,010,000	922,282
3. Miscellaneous receipts	50,000	46,337
	<u>£1,570,000</u>	<u>£1,649,072</u>

1. Receipts from sales were higher than estimated due to increased sales.
2. Receipts from Bord Telecom and An Post realised less than expected.
3. Receipts from contractors in respect of paper, were less than forecast.

VALUE OF STOCK IN HAND ON 31ST DECEMBER, 1987

	£
Paper	1,526,234
Miscellaneous	344,917
	<u>£1,871,151</u>

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

EXTRA REMUNERATION

Ninety-seven officers received payment for working overtime; forty-seven of these received amounts varying from £409 to £9,818. The total expenditure on overtime was £124,166.

Twenty-six officers received allowances totalling £10,373; seven of these received amounts ranging from £469 to £2,404.

NOTES

Ex-gratia payments as follows were made:

- £50,000 plus VAT in full and final settlement of additional costs incurred by the tenderer, in respect of a project to introduce a special system of personalised, reconcilable paying orders. (S.73/30/86).

Ex-gratia lump sums totalling £794 were paid to four officers of Assistant Principal grade and one Principal Officer in respect of certain outstanding pay awards. Amounts paid varied from £124 to £175 (E.157/14/86).

Additional expenditure of £181 was incurred in a case where, on discovery by the lowest tenderer that because of a technical difficulty, he was unable to fulfil the contract which had been awarded to him, the contract had to be cancelled and a fresh contract placed with the next lowest tenderer (S.9/4/58).

Payment of £81 was made in respect of a clerical error in a tender (S.9/4/58).

Free copies of official publications valued at £3,079 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 sum of £1,000 was paid in respect of full and final settlement of a personal injury claim.

A payment of £8 was made in respect of damage to personal property (E.109/41/41).

JOHN F. MAHONY,
Accounting Officer.

STATIONERY OFFICE,
4th May, 1988.

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

Vote 17 VALUATION AND ORDNANCE SURVEY

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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 ...	6,558,000	6,463,104	94,896	—
B.1.—Travelling and Incidental Expenses	1,487,000	1,413,507	73,493	—
B.2.—Office Machinery and other Office Supplies	65,000	40,500	24,500	—
C.—Postal and Telecommunications Services	118,000	134,358	—	16,358
D.—Stores	123,000	121,882	1,118	—
E.—Equipment	1,847,000	1,843,114	3,886	—
GROSS TOTAL	£ 10,198,000	10,016,465	197,893	16,358
			Surplus of Gross Estimate over Expenditure £181,535	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £11,902	
F.—Appropriations in Aid	1,639,000	1,650,902		
NET TOTAL	£ 8,559,000	8,365,563	Total Surplus to be surrendered £193,437	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £200,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- B.2.—The saving was due to acquisition of a Northstar network computer from the Farm Classification Office, thus the planned purchase of such a system by the Office was no longer necessary.
- C.—The increase in expenditure was due to the increased cost of post and telephone charges.

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	7,050
2. Fees payable pursuant to 23 Vict., c.4 (Sec. 9)	29,000	34,906
3. Miscellaneous	6,000	11,058
ORDNANCE SURVEY		
4. Sales of Maps	£1,597,000	£1,597,888
5. Miscellaneous	1,000	—
	<u>£1,639,000</u>	<u>£1,650,902</u>

1. Increase due to receipt of arrears during the year.
- 2 and 3. Receipts were greater than expected as there is no predictable pattern of demand for these services.
5. Receipts under this heading are difficult to forecast as there is no predictable pattern of demand for these services.

EXTRA REMUNERATION

A total of one hundred and forty-five officers were paid overtime. Sixty-nine received sums varying from £401 to £3,277. The total amount paid in respect of overtime was £95,208.

NOTE

Following the abolition of the Farm Classification Office, redundant office equipment and supplies to the value of £100,807 were transferred to the Valuation and Ordnance Survey Office.

Ex-gratia lump sums totalling £3,762 were paid to eleven officers of various grades in respect of certain outstanding adjudication awards. Amounts paid varied from £175 to £614 (E.157/14/86).

T. J. BARRETT,
Accounting Officer.

VALUATION OFFICE,
30th April, 1988.

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

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

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1987

		£
Receipt from Vote 51	...	Nil
Payments	...	24,046
Balance at 31st December, 1987	...	£24,046 (<i>Dr.</i>)

APPENDIX

FACE VALUE OF MAPS SUPPLIED TO AND SPECIAL WORK DONE FOR OTHER GOVERNMENT DEPARTMENTS AND OFFICES DURING YEAR ENDED 31ST DECEMBER, 1987, WITHOUT REPAYMENT

Vote No.	Departments, etc.	Face Value of Maps	Cost of Special Work	Total
		£	£	£
3	Department of the Taoiseach	73	—	73
4	Central Statistics Office	17,216	375	17,591
9	Office of the Revenue Commissioners	374	—	374
10	Office of Public Works	35,867	6,343	42,210
16	Stationery Office	—	7,634	7,634
19	Farm Classification Office	1,096	82	1,178
23	Office of the Minister for Justice	1,794	—	1,794
24	Garda Síochána	57,755	16,947	74,702
27	Land Registry and Registry of Deeds	21,716	3,942	25,658
29	Environment	7,330	1,035	8,365
30	Office of the Minister for Education	2,064	6,476	8,540
35	Marine	16,733	1,669	18,402
36	Roinn na Gaeltachta	24	—	24
37	Agriculture and Food	44,948	1,617	46,565
38	Labour	3	—	3
39	Industry and Commerce	5	—	5
40	Tourism and Transport	1,751	885	2,636
41	Communications	186	500	686
42	Defence	51,599	44,085	95,684
46	Social Welfare	886	—	886
47	Health	13	—	13
48	Energy	6,347	10,163	16,510
49	Forestry	84,811	1,558	86,369
	TOTAL	£ 352,591	103,311	455,902

No maps were presented under copyright for year ended 31st December, 1987.

Vote 18

RATES ON GOVERNMENT PROPERTY

ACCOUNT of the sum expended, in the year ended 31st December, 1987, compared with the sum granted, for rates and contributions in lieu of rates, etc., in respect of Government property, and for contributions towards rates on premises occupied by Representatives of External Governments.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Rates and Contributions in lieu of Rates, etc.	13,400,000	13,388,685	11,315	—
B.—Contributions towards Rates on premises occupied by Representatives of External Governments	80,000	91,289	—	11,289
GROSS TOTAL	£ 13,480,000	13,479,974	11,315	11,289
			Surplus of Gross Estimate over Expenditure £26	
	Estimated	Realised	Surplus of Appropriations in Aid realised £38,428	
Deduct—				
C.—Appropriations in Aid	400,000	438,428		
			Total Surplus to be surrendered £38,454	
NET TOTAL	£ 13,080,000	13,041,546		

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The increase in expenditure was due to the non-beneficial portion of the poundage rate being higher than estimated.

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))	398,000	436,197
2. Payment by Local Authorities for premises occupied by Local Accounts and Supply staff, Department of the Environment (No. 14 of 1939 (Sec. 17))	2,000	2,231
	£400,000	£438,428

Vote 18

1. The surplus is due to an increased liability as a result of the acquisition of additional properties.

T. J. BARRETT,
Accounting Officer.

VALUATION OFFICE,
11th April, 1988.

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-d-Reachtaire Cuntas agus Ciste.

VALUATION OFFICE,
11th April, 1988.

TABLE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The following table shows the amount of travel and the quantity of other supplies which were not provided for in the original estimate of expenditure for 1988. The surplus of £1,250 is due to an increase in the number of properties which were not provided for in the original estimate of expenditure for 1988. The surplus of £1,250 is due to an increase in the number of properties which were not provided for in the original estimate of expenditure for 1988.

APPROPRIATIONS IN AID	
Estimated	Revised
£ 1,000	£ 2,250

Vote 19

FARM CLASSIFICATION OFFICE

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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 ...	1,802,000	1,798,970	3,030	—
B.1.—Travelling and Incidental Expenses	580,000	520,318	59,682	—
B.2.—Office Machinery and other Office Supplies	21,000	13,162	7,838	—
C.—Postal and Telecommunications Services	40,000	73,618	—	33,618
D.—Refund of Fees in Respect of Appeals Withdrawn	1,000	1,190	—	190
E.—Expenses of the Farm Tax Tribunal	28,000	8,588	19,412	—
GROSS TOTAL	£ 2,472,000	2,415,846	89,962	33,808
			Surplus of Gross Estimate over Expenditure £56,154	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £1,520	
F.—Appropriations in Aid	1,000	2,520		
NET TOTAL	£ 2,471,000	2,413,326	Total Surplus to be surrendered £57,674	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1 and B.2.—The savings occurred because the amount of travel and the quantity of office supplies required in dealing with Appeals against Farm Tax were less than anticipated.
- C.—The excess was due to Invoices for Telecommunications Services provided in 1986 not being submitted until 1987.
- D.—The provision made was a token one because of the impossibility of forecasting the number of appeals which would be withdrawn.
- E.—The saving occurred because the Farm Tax Tribunal did not commence hearing appeals in 1987.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
Fees received under Section 27 (appeals) of the Farm Tax Act, 1985	1,000	2,520

Vote 19

The provision made was a token one because of the impossibility of forecasting the number of Appeals which would be submitted.

EXTRA REMUNERATION

A total of £809 was paid to four officers in respect of overtime. One of these officers also received £431 for word processing duties.

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

NOTES

On the closedown of the Farm Classification Office, various redundant items of office equipment, including phone systems were transferred without payment to the following Departments and Offices:—

	Cost £
Central Statistics Office	22,508
Agriculture and Food	50,674
Valuation and Ordnance Survey	51,340
Forestry	4,666
Land Registry and Registry of Deeds	3,300
Tourism & Transport	2,768
Office of the Attorney General	1,661
Social Welfare	12,331
Comptroller and Auditor General	1,661
Labour	3,875
Office of the Revenue Commissioners	2,214
Public Works and Buildings	3,765
Office of the Minister for Finance	17,541
TOTAL	£178,304

In addition computer equipment at a value of £49,467 was transferred to the Valuation and Ordnance Survey.

P. P. KEELEY,
Accounting Officer.

FARM CLASSIFICATION OFFICE,
28 Aibreán, 1988.

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

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

Vote 20

CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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 ...	1,477,000	1,433,068	43,932	—
A.2.—Examiners, etc.	138,000	56,116	81,884	—
B.1.—Travelling and Incidental Expenses	150,000	95,379	54,621	—
B.2.—Office Machinery and other Office Supplies	61,000	61,635	—	635
C.—Postal and Telecommunications Services	95,000	60,428	34,572	—
D.—Examinations	249,000	173,909	75,091	—
GROSS TOTAL	£ 2,170,000	1,880,535	290,100	635
			Surplus of Gross Estimate over Expenditure £289,465	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised £10,565	
E.—Appropriations in Aid	700,000	710,565		
NET TOTAL	£ 1,470,000	1,169,970	Total Surplus to be surrendered £300,030	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2., B.1., C. and D.—Following a Government decision in 1987, with regard to recruitment to the Civil Service, certain competitions which had been provided for did not take place with resultant savings in cost of examiners' fees, travel and subsistence, board members' expenses and lunches, postal and telecommunications services, printing, accommodation and advertising.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from An Post and Bord Telecom Éireann	100,000	27,057
2. Receipts from County and County Borough Councils, Harbour Authorities (No. 39 of 1926 (Sec. 12) and No. 9 of 1946 (Sec. 38))	599,000	681,961
3. Miscellaneous	1,000	1,547
	£700,000	£710,565

1. Services provided on behalf of An Post and Telecom Éireann were less than had been indicated by those bodies.
2. The surplus was due to the cost of services provided by the Local Appointments Commission being higher than had been estimated and to the receipt of arrears due from earlier years.
3. Receipts under this heading are difficult to estimate accurately.

EXTRA REMUNERATION

One officer received an allowance of £475 for performance of higher duties. Forty-three officers in all received sums in respect of overtime. Fifteen of these received amounts varying from £423 to £2,330. The total amount paid in respect of overtime was £20,191.

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

NOTES

An *ex-gratia* payment of £30 was made to one officer in respect of damage to personal property in the course of official duties. (CS.1/28/76).

This Account includes the sum of £221,503 in respect of staff on loan, without repayment, to other Departments.

Ex-gratia lump sums totalling £1,680 were paid to ten officers of Assistant Principal and Principal Officer grades in respect of certain outstanding adjudication awards. Amounts paid varied from £165 to £175 (E.157/14/86).

BRENDAN LANNON,
Accounting Officer.

CIVIL SERVICE COMMISSION,
15 Aibréan, 1988.

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

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

Vote 21

OFFICE OF THE OMBUDSMAN

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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 ...	576,000	566,831	9,169	—
B.—Travelling and Incidental Expenses ...	36,000	30,182	5,818	—
C.—Publicity and Advertising	10,000	9,525	475	—
D.—Postal and Telecommunications Services	38,000	35,961	2,039	—
E.—Office Machinery	6,000	17,580	—	11,580
F.—Consultancy and Legal Fees	9,000	3,374	5,626	—
TOTAL	£ 675,000	663,453	23,127	11,580
Surplus to be surrendered			£11,547	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The saving resulted from the reduction in staff numbers in 1987, together with the consequential suspension of the regional visits programme and cancellation of other travel arrangements.
- D.—Savings under this subhead were the result of decreased staff numbers in 1987.
- E.—The excess arose from the cost involved in the necessary extension of the computer system to cater with the increasing volume of complaints and the updating of communications facilities.
- F.—Savings in expenditure under this subhead reflect the reductions in staff numbers with less cases being dealt with in the office and consequently less frequent referral of cases for legal opinion.

EXTRA REMUNERATION

Thirteen officers in all received sums in respect of overtime. Three of these received amounts ranging from £635 to £1,356. The total amount paid in respect of overtime was £4,445.

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

NOTE

Ex-gratia lump sums totalling £7,169 were paid to twenty officers of Senior Investigator and Investigator grades in respect of certain outstanding adjudication awards. Amounts paid varied from £99 to £435 (E.157/14/86).

WILLIAM P. FAGAN,
Accounting Officer.

OFFICE OF THE OMBUDSMAN,
14 Aibreán, 1988.

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 22 SUPERANNUATION AND RETIRED ALLOWANCES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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 Finance; 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	33,950,000	34,574,578	—	624,578
B.—Payments under the Contributory Pensions Schemes for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	5,975,000	6,095,483	—	120,483
C.— <i>Ex-gratia</i> pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	3,900,000	3,719,064	180,936	—
D.—Additional Allowances and Gratuities in respect of established officers and payments in respect of Transferred Service	10,200,000	10,471,058	—	271,058
E.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	22,000	19,892	2,108	—
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	9,075,000	8,276,041	798,959	—
G.—Injury Grants and Medical Fees	76,000	75,905	95	—
H.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	29,000	26,728	2,272	—
GROSS TOTAL	£ 63,227,000	63,258,749	984,370	1,016,119
			Excess of Expenditure over Gross Estimate £31,749	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £613,676	
I—Appropriations in Aid	8,750,000	9,363,676		
NET TOTAL	£ 54,477,000	53,895,073	Net Surplus to be surrendered £581,927	

Vote 22

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead, a sum of £310,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- D.—In addition to the amount expended under this subhead, a sum of £940,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- E.—The number of beneficiaries under this subhead, which is small and diminishing rapidly, is difficult to forecast.
- F.—It is very difficult to estimate the number and cost of death gratuities and ill-health retirement costs under this subhead, due to the lack of exact data on the age structure of non-established civil servants.
- H.—The number of beneficiaries under this subhead, which is small and diminishing rapidly, is difficult to forecast.

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)	22,000	22,068
2. Receipts 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)) ...	3,849,000	3,849,000
3. Receipts in respect of pension liability of staff on loan, etc. ...	81,000	106,425
4. Contributions to Widows' and Children's Pensions Schemes for Civil Servants and others	4,588,000	4,959,340
5. Repayment of Gratuities, etc.	40,000	80,015
6. Purchase of Notional Service	150,000	299,281
7. Miscellaneous	20,000	47,547
	<u>£8,750,000</u>	<u>£9,363,676</u>

3. It is extremely difficult to forecast the number of officers on loan from year to year.
4. Pay increases including grade increases which gave rise to arrears of contributions increased the receipts under this subhead.
5. Repayment of gratuities varies considerably from year to year and is, therefore, difficult to forecast.
6. The number of officers purchasing service fluctuates from year to year and is difficult to forecast.
7. Due to the nature of this subhead, it is difficult to forecast.

EXTRA REMUNERATION

Forty-five pensioners received from public funds sums ranging from £476 to £25,890 as remuneration for services rendered.

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

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
26 Aibreán, 1988.

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 23 OFFICE OF THE MINISTER FOR JUSTICE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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 ...	9,272,000	9,506,630	—	234,630
A.2.—Consultancy Services	64,000	24,657	39,343	—
B.1.—Travelling and Incidental Expenses	1,065,000	1,099,510	—	34,510
B.2.—Office Machinery and other Office Supplies	371,000	368,603	2,397	—
C.—Postal and Telecommunications Services	678,000	616,991	61,009	—
D.—Payments to the Incorporated Council of Law Reporting for Ireland ...	43,000	43,000	—	—
E.—Commissions and Special Inquiries ...	145,000	14,819	130,181	—
F.1.—Legal Aid—Criminal	2,132,000	2,397,155	—	265,155
F.2.—Legal Aid Board (Grant-in-Aid) ...	1,745,000	1,447,000	298,000	—
G.1.—Compensation for Personal Injuries Criminally Inflicted	3,200,000	2,612,802	587,198	—
G.2.—The Irish Association for Victim Support	8,000	8,000	—	—
G.3.—Stardust Compensation Tribunal ...	1,000	1,383	—	383
H.—Garda Síochána Complaints Board ...	150,000	98,324	51,676	—
I.—Pilot Family Mediation Service	92,000	107,479	—	15,479
GROSS TOTAL	£ 18,966,000	18,346,353	1,169,804	550,157
			Surplus of Gross Estimate over Expenditure £619,647	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £67,691	
J.—Appropriations in Aid	390,000	457,691		
NET TOTAL	£ 18,576,000	17,888,662	Total Surplus to be surrendered £687,338	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Fees (cash) for Nationality and Citizenship Certificates (No. 26 of 1956)	65,000	60,250

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Saving was due mainly to the fact that it was decided not to proceed with a computer consultancy project.
- C.—Expenditure on Postal and Telecommunications services was less than anticipated.
- E.—Saving was due mainly to the fact that the Data Protection Authority was not established during 1987.
- 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.
- F.2.—The full grant-in-aid was not sought by the Legal Aid Board.
- G.1.—The saving was due to payments being less than anticipated.
- G.3.—The amount granted was a token provision.
- H.—The saving arose because the Board was not established until April, 1987 and it was difficult to predict the level of funding required in that year.
- I.—The excess was mainly due to the fact that the rent for accommodation was greater than anticipated.

APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Film Censorship fees (cash)	63,000	53,375
2. Recoupment of salaries, etc. of officers on secondment	307,000	371,655
3. Miscellaneous	20,000	32,661
	£390,000	£457,691

1. It is difficult to estimate accurately the receipts under this heading.
2. The surplus arose mainly because of an unexpected increase in the number of staff on secondment.
3. The surplus arose because receipts from the Council of Europe and the Incorporated Council of Law Reporting for Ireland were higher than expected.

EXTRA REMUNERATION

One officer received fees of £1,400 as a member of the Legal Aid Board.

Sixty officers received overtime payments in excess of £400 with amounts paid varying between £406 and £3,597. Overtime was paid to one hundred and fifty-seven officers in all at a total cost of £83,299.

An *ex-gratia* payment of £500 was made to an officer in respect of work done outside normal working hours (E.109/229/72).

Vote 23

NOTES

An *ex-gratia* payment of £20 was made to an officer for damage to personal property (E.109 41/41).

An *ex-gratia* payment of £30 was made to a contract cleaner for theft of personal property (E.109 41/41).

Ex-gratia payments totalling £5,121 were made to sixteen solicitors and three counsel 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).

Ex-gratia lump sums totalling £16,354 were paid to seventy-three officers of Assistant Principal, Principal Officer and analogous grades in respect of certain outstanding adjudication awards. Amounts paid varied from £165 to £614 (E.157/14/86).

A sum of £11,000 compensation and £3,069 legal costs was paid to an officer in respect of an award arising out of an accident while on duty.

The amount of £43,000 paid to the Incorporated Council of Law Reporting for Ireland in 1987 included a repayable advance of £11,000 to assist in the publication of legal text books.

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1987

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1987
Criminal Injuries Compensation Tribunal	1974	£ 178,693

D. MATHEWS,
Accounting Officer.

DEPARTMENT OF JUSTICE,
28th April, 1988.

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

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

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1987

	£
Receipts from Vote 51	41,384
Payments	41,384
Balance at 31st December, 1987	Nil

D. MATHEWS,
Accounting Officer.

DEPARTMENT OF JUSTICE,
28th April, 1988.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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 ...	204,386,000	206,254,277	—	1,868,277
B.1.—Travelling and Incidental Expenses	8,226,000	9,409,286	—	1,183,286
B.2.—Office Machinery and other Office Supplies	1,383,000	1,554,375	—	171,375
C.—Postal and Telecommunications Services	4,971,000	5,278,533	—	307,533
D.—Clothing and Accessories	2,500,000	1,860,588	639,412	—
E.—Station Services	1,893,000	2,024,045	—	131,045
F.—St. Paul's Garda Medical Aid Society (Grant-in-Aid)	25,000	—	25,000	—
G.—Transport	8,000,000	7,871,929	128,071	—
H.—Radio and other Equipment	6,218,000	5,436,001	781,999	—
I.—Aircraft	1,000	—	1,000	—
J.—Superannuation, etc.	40,606,000	37,643,068	2,962,932	—
K.—Witnesses' Expenses	300,000	217,779	82,221	—
GROSS TOTAL	£ 278,509,000	277,549,881	4,620,635	3,661,516
			Surplus of Gross Estimate over Expenditure £959,119	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £12,929	
L.—Appropriations in Aid	7,950,000	7,962,929		
NET TOTAL	£ 270,559,000	269,586,952	Total Surplus to be surrendered £972,048	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead a sum of £125,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- B.1.—The excess was due mainly to higher than expected compensation payments under the Garda Síochána (Compensation) Acts 1941 1945 and in cases where civilians have been injured in accidents involving Garda vehicles etc. High Court awards are difficult to forecast accurately.

Vote 24

- B.2.—Expenditure on computer, photocopying and other office equipment was greater than anticipated.
- C.—Expenditure on Postal and Telecommunications services was higher than anticipated.
- D.—The saving arose because it was decided that stock levels were adequate and as a result it was unnecessary to spend the entire provision.
- E.—The excess was mainly due to expenditure on cleaning, fuel and light being higher than anticipated.
- F.—The grant to St. Paul's Garda Medical Aid Society was not paid in 1987 as an application for payment was not received.
- H.—The saving arose mainly because of lower than anticipated expenditure on radio capital and other equipment.
- I.—The amount granted was a token provision and no expenditure was incurred.
- J.—The saving arose mainly because the number of retirements was less than anticipated. In addition to the amount expended under this subhead, a sum of £95,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- K.—Expenditure under this subhead is difficult to estimate accurately. It depends on the volume of court cases heard, the number of witnesses called and the level of expenses claimed.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions to the Garda Síochána Pensions Scheme ...	2,875,000	2,870,577
2. Contributions to the Garda Síochána Spouses' and Children's Pensions Scheme	3,183,000	3,204,888
3. Miscellaneous Receipts	1,892,000	1,887,464
	<u>£7,950,000</u>	<u>£7,962,929</u>

Miscellaneous receipts comprised the following:—

	£
Repayment of advances under Subhead B.1.	21,962
Repayment for services rendered by the Garda Síochána	202,019
Recovery in respect of damage to official vehicles and other Garda property	107,336
Proceeds of sales of used vehicles, old stores and forfeited and unclaimed property ...	654,250
Fees for accident and malicious damage reports	285,361
Centage charge to Insurance Companies for collection of insurance premiums	43,188
Recovery of witnesses' expenses	25,764
Contributions for quarters	420,676
Minor unclassified items	126,908
	<u>£1,887,464</u>

STATEMENT OF LOSSES (GARDA VEHICLES ETC.)

In ninety-five accidents involving Garda Síochána vehicles, damage and other costs amounting to £220,506 was attributable to Garda personnel. In four cases compensation totalling £2,126 was recovered (S.13/18/56).

In two hundred and forty-two accidents involving Garda Síochána vehicles, damage and other costs amounting to £236,787 was not attributable to Garda personnel. In forty-seven cases compensation totalling £23,095 was recovered (S.13/18/56 and S.16/1/67).

In fifty-seven accidents involving Garda Síochána vehicles, damage and other costs amounting to £85,159 was partly attributable to Garda personnel. In three cases compensation totalling £1,830 was recovered (S.13/18/56 and S.16/1/67).

In seventy accidents involving Garda Síochána vehicles, damage and other costs amounting to £204,985 was charged where responsibility has yet to be assigned. In thirteen cases compensation totalling £10,271 was recovered (S.13/18/56 and S.16/1/67).

In two hundred and four cases involving damage amounting to £98,051 to Garda Síochána vehicles, the Garda Authorities had determined that the damage was maliciously caused. In seventy-nine cases compensation totalling £39,906 was recovered (S.200/9/45).

EXTRA REMUNERATION

Seven thousand eight hundred and six members of the Garda Síochána and twenty-six civilian employees received overtime payments in excess of £400, with amounts paid varying between £400 and £9,364. Overtime was paid to a total of ten thousand five hundred and nine persons in all at a total cost of £11,019,601.

One member of the Garda Síochána received an amount of £174 from the Vote for the Central Statistics Office (No. 4) for work on the collection of statistics.

NOTES

£32,950 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 1987 without payment.

A sum of £65 was written-off in respect of a loss of money on foot of warrants which cannot be accounted for (S.13/7/63).

A sum of £228 was written-off in respect of overpayments made to two Traffic Wardens (S.13/7/63).

Payment totalling £313,160 and ranging from £4,991 to £275,000 were made in respect of claims arising out of injuries received by five Gardai while on duty (S.13/18/56; S.13/14/76).

Payments totalling £109,331 and ranging from £2,418 to £38,900 were made to civilians in seven instances where civil actions were taken against the State arising from incidents involving Gardai in the performance of their duties. (S.13/18/56, S.13/14/76 and E.122/2/87).

A sum of £55 was written-off in respect of the misappropriation of a cheque for Witnesses Expenses.

Sums of £691, £157, and two sums of £971 were written-off in respect of official personal radio sets stolen or damaged beyond repair (S.13/7/63).

A sum of £388 was written-off in respect of the non-payment of fees in respect of a performance by the Garda Band (S.13/7/63).

An *ex-gratia* payment of £219 was made to a civilian in respect of damage to his private car (S.13/8/78).

A sum of £225 plus £58 legal costs plus £10 interest was paid to a civilian in respect of injuries to a pony while in possession of the Gardai (S.13/18/56).

A sum of £1,450 was written-off in respect of damage caused to a Garda vehicle involved in a traffic accident with a private car. (S.13/7/63).

A sum of £188 compensation was paid to a civilian whose car was accidentally damaged while in Garda custody. (S.13/18/56).

Garda transport was made available to Prisons personnel to convey prisoners to Court etc., without charge.

Sums of £18,475, £36,700 and £19,700 were charged to Subhead C in respect of Postal and Telecommunications Services availed of by the Association of Garda Sergeants and Inspectors, the Garda Representative Association and the Garda Medical Aid Society respectively (S.13/6/84).

A sum of £32,003 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 £28,893 was charged to Subhead A in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Garda Representative Association (E.145/6/80).

A sum of £15,143 was charged to Subhead A in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Síochána Medical Aid Society (S.13/34/30).

A sum of £15,143 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).

Vote 24

GARDA SÍOCHÁNA REWARD FUND, 1987

The following statement shows the total receipts proper to the Fund for the year 1987, the amount of payments in that period and the balance of the Fund at 31st December, 1987.

	£
Balance brought forward on 1st January, 1987	27,900
Receipts for year ended 31st December, 1987	22,110
	50,010
Payments for year ended 31st December, 1987	12,555
Balance on 31st December, 1987	£37,455

The receipts into the Fund for the year amounted to £22,110 as shown hereunder:—

	£
Contribution from Garda Vote	415
Receipts from disciplinary measures	11,775
Revenue Rewards	8,678
Fishery Rewards	1,242
	£22,110

D. MATHEWS,
Accounting Officer.

Department of Justice,
28th April, 1988.

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

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

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1987

	£
Receipts from Vote 51	7,278
Payments	7,278
Balance at 31st December, 1987	Nil

D. MATHEWS,
Accounting Officer.

DEPARTMENT OF JUSTICE,
28th April, 1988.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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 ...	£ 39,200,000	£ 38,704,533	£ 495,467	£ —
B.1.—Travelling and Incidental Expenses	2,065,000	1,640,271	424,729	—
B.2.—Office Machinery and other Office Supplies	150,000	136,239	13,761	—
C.—Postal and Telecommunications Services	283,000	308,681	—	25,681
D.—Buildings and Equipment	16,329,000	13,581,694	2,747,306	—
E.—Prison Services, etc.	6,248,000	5,653,834	594,166	—
F.—Manufacturing Department and Farm	619,000	410,979	208,021	—
G.—Probation and Welfare Services ...	1,481,000	1,250,818	230,182	—
H.—Community Service Orders Scheme: Fees, Equipment and Miscellaneous	171,000	178,672	—	7,672
I.—Educational Services	235,000	239,259	—	4,259
J.—Prison Officers Medical Aid Society (Grant-in-Aid)	383,000	383,000	—	—
GROSS TOTAL £	67,164,000	62,487,980	4,713,632	37,612
			Surplus of Gross Estimate over Expenditure £4,676,020	
	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised	
K.—Appropriations in Aid	859,000	956,027	£97,027	
NET TOTAL £	66,305,000	61,531,953	Total Surplus to be surrendered £4,773,047	

Estimated daily average number of prisoners...	2,200
Actual daily average number of prisoners ...	1,944

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.1.—Expenditure on home travel and escort of prisoners was less than anticipated.

B.2.—The amount provided for the provision of data lines was not required.

C.—The excess was due to higher than anticipated expenditure on Postal and Telecommunications Services.

Vote 25

- D.—The transfer of the new unit in the Central Mental Hospital, Dundrum from the Department of Health did not materialise.
- E.—Expenditure on fuel, light and cleaning was less than anticipated.
- F.—Development in workshop areas and on farming activities did not proceed as quickly as expected and expenditure on equipment and raw materials was consequently less than estimated.
- G.—The pace of acquisition and renovation of premises for use as hostels and workshops was slower than anticipated and refurbishment of existing hostels did not proceed as intended.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Manufacturing Department and Farm (including produce used in Prisons)	460,000	374,619
2. European Social Fund	193,000	129,360
3. Miscellaneous	206,000	452,048
	<u>£859,000</u>	<u>£956,027</u>

1. The deficit arose because development in some workshop areas and on farming activities did not proceed as quickly as expected, causing lower than anticipated revenue from sales.
2. The deficit arose because a number of planned projects did not proceed as anticipated.
3. The surplus arose because receipts from accommodation charges were greater than anticipated.

EXTRA REMUNERATION

One thousand seven hundred and twenty-three officers received overtime payments in excess of £400, with amounts paid varying between £422 and £19,804. Overtime was paid to one thousand eight hundred and fifty-five officers in all at a total cost of £10,321,352.

NOTES

Ex-gratia payments totalling £445, ranging from £10 to £110 were made to seven officers in respect of damage to personal property (E.109/41/41 and S.13/7/63).

An *ex-gratia* payment of £16 was made in respect of medical treatment arising out of an injury received by a Prison Officer while on duty (E.109/83/67).

An *ex-gratia* payment of £400 was made in respect of dental treatment arising out of an injury received by a Prison Officer while on duty (E.109/83/67).

Ex-gratia lump sums totalling £2,365 were paid to fourteen Governors in respect of certain outstanding adjudication awards. Amounts paid varied from £87 to £196 (E.157/14/86).

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

- (i) Payments totalling £1,042, ranging from £79 to £187, to seven prisoners not involved in the disturbance (A.13/7/43).
- (ii) A sum of £232 to a Prison Officer for damage to personal property (E.109/41/41).
- (iii) Payments totalling £399 to three members of the Naval Service in respect of damage to personal property (S.13/8/78).
- (iv) A sum of £37 in compensation to the NCO's Mess for damage to Mess property (S.13/8/78).

Compensation of £844 was paid to a commercial firm in respect of damage caused to a vehicle on prison property (S.13/18/56).

Compensation of £446 was paid to a civilian in respect of a claim arising out of a traffic accident involving an official and a civilian vehicle (S.13/18/56).

Compensation of £575 was paid to a civilian in respect of a claim arising out of a traffic accident involving an official and a civilian vehicle (S.13/16/74).

Compensation of £203 was paid in respect of a claim arising out of damage caused to an officer's private vehicle (S.13/8/78).

Payments totalling £29,747 and ranging from £719 to £11,100 were made in respect of claims arising out of injuries received by six Prison Officers while on duty (S.13/18/56 and S.13/14/76-89).

Compensation of £60 was paid to a prisoner in respect of damage caused to his personal property (E.109/41/41).

Compensation of £11,000 was paid in settlement of an action for damages taken by a Prison Officer (S.13/14/76-82).

Payments totalling £138,688 and ranging from £158 to £47,894 were made in respect of claims arising out of injuries received by sixteen prisoners while in Prison (S.13/18/56 and S.13/14/76-85).

Compensation and costs amounting to £3,523 were paid to a member of the Garda Síochána in respect of injuries received while on duty in a Prison (S.13/18/56).

Reimbursement of £5,549 was paid to the Department of Defence for damage caused to the organ and roof of the Garrison Church at Arbour Hill Prison (S.13/7/77).

A sum of £1,259 plus £75 costs was paid for professional services carried out by a firm of architects (S.13/8/77).

Garda transport was availed of by Prisons personnel to convey prisoners to Court etc., without payment.

A sum of £1,206 compensation for false imprisonment was paid to a civilian (S.13/8/77).

D. MATHEWS,
Accounting Officer.

DEPARTMENT OF JUSTICE,
28th April, 1988.

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.

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st DECEMBER, 1987

	Agriculture	Other Industries	Total		Agriculture	Other Industries	Total
	£	£	£		£	£	£
Stock in hand on 1st January, 1987			377,810	Sales	59,981	317,946	377,927
Purchases	34,846	342,964	409,744	*Stock in hand on 31st December, 1987	52,730	437,928	490,658
Profit	45,220	364,524	81,031		£112,711	£755,874	£868,585
	32,645	48,386					
	£112,711	£755,874	£868,585				

*Materials, £166,352; Manufactured Goods, £15,644; Tools, etc., £308,662.

RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1st January, 1987	£ 52,812	Amount due in respect of sales as at 1st January, 1987	£ 51,633
Purchases during year ended 31st December, 1987	409,744	Sales during year ended 31st December, 1987	377,927
	462,556		429,560
+Amount due in respect of purchases as at 31st December, 1987	51,577	*Amount due in respect of sales as at 31st December, 1987	54,941
Expenditure from Subhead F as per Appropriation Account	£410,979	Receipts under Subhead K(1) as per Appropriation Account	£374,619
+Viz.—Public Departments, £26,072; Other persons, £25,505.		*Viz.—Public Departments, £32,292; Other persons, £22,649.	

D. MATHEWS,
Accounting Officer.

COURTS

Vote 26

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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 ...	£ 8,900,000	£ 9,106,828	£ —	£ 206,828
B.1.—Travelling and Incidental Expenses	2,324,000	1,973,117	350,883	—
B.2.—Office Machinery and other Office Supplies	350,000	399,699	—	49,699
C.—Postal and Telecommunications Services	695,000	777,263	—	82,263
GROSS TOTAL	£ 12,269,000	12,256,907	350,883	338,790
			Surplus of Gross Estimate over Expenditure £12,093	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £56,910	
D.—Appropriations in Aid	734,000	790,910		
NET TOTAL	£ 11,535,000	11,465,997	Total Surplus to be surrendered £69,003	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
	£	£
Court Percentages (Cash)	25,000	10,000

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—The saving arose mainly because the amount required to be reimbursed to An Post (by way of commission on the handling of Court Fees stamps) was less than anticipated.
- B.2.—The excess was mainly due to the fact that expenditure on computer equipment, photocopying and requisite materials was greater than anticipated.
- C.—Postal and Telecommunications expenditure was greater than anticipated.

Vote 26

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fines	543,000	640,863
2. Fees	148,000	101,210
3. Miscellaneous	43,000	48,837
	<u>£734,000</u>	<u>£790,910</u>

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

EXTRA REMUNERATION

An officer received a payment of £750 as Secretary to the Land Values Reference Committee.

Twenty-one officers received overtime payments in excess of £400, with amounts paid varying between £417 and £2,959. Overtime was paid to one hundred and sixty-two officers in all at a total cost of £40,164.

NOTES

A sum of £2 was written-off in respect of an overpayment of salary (S.13/7/63).

A sum of £97 was written-off in respect of a paycheque which was cashed but which was not received by the payee (S.13/7/63).

A sum of £100 was written-off in respect of a deficiency in the Fines Account of the Metropolitan District Court (S.13/7/63).

An *ex-gratia* payment of £65 was made to a member of the public in respect of damage to personal property (E.109/41/41).

Ex-gratia lump sums totalling £9,062 were paid to fifty-two officers of Assistant Principal and Principal Officer grades in respect of certain outstanding adjudication awards. Amounts paid varied from £165 to £265 (E.157/14/86).

A sum of £100 was written-off in respect of a discrepancy in the Family Law Account of the Metropolitan District Court Office (S.13/7/63).

Fees paid by means of Revenue stamps were:—

Court Fees (includes District Court, Circuit Court and Judicature Fees)	£7,365,765
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D. MATHEWS,
Accounting Officer.

DEPARTMENT OF JUSTICE,
28th April, 1988.

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-Reachtairte Cuntas agus Ciste.

LAND REGISTRY AND REGISTRY OF DEEDS **Vote 27**

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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 ...	£ 5,700,000	£ 5,677,077	£ 22,923	£ —
B.1—Travelling and Incidental Expenses	244,000	178,593	65,407	—
B.2.—Office Machinery and other Office Supplies	367,000	361,758	5,242	—
C.—Postal and Telecommunications Services	282,000	333,832	—	51,832
TOTAL £	6,593,000	6,551,260	93,572	51,832

Surplus to be surrendered **£41,740**

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Land Registry Fees (cash)	£ 6,723,259
Registry of Deeds Fees (cash)	£ 301,796

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under this subhead a sum of £23,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- B.1.—The saving was mainly due to anticipated compensation payments not arising during the year and travelling expenses, cleaning expenses and reimbursement of An Post being less than estimated.
- C.—The excess was due to higher than anticipated expenditure on Postal and Telecommunications Services.

EXTRA REMUNERATION

Fifty-seven officers received overtime payments in excess of £400, with amounts paid varying between £423 and £3,281. Overtime was paid to one hundred and sixty officers in all at a total cost of £91,486.

NOTES

A sum of £113 was written-off in respect of a cash discrepancy in the Land Registry Fees Account (S.13/7/63).

Ex-gratia lump sums totalling £1,017 were paid to seven officers of Assistant Principal and Principal Officer grades in respect of certain outstanding adjudication awards. Amounts paid varied from £92 to £175 (E.157/14/86).

On the closedown of the Farm Classification Office a redundant phone system with a book value of £3,300 was transferred to the Land Registry.

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

Land Registry Fees	£571,913
Registry of Deeds Fees	£581,981

D. MATHEWS,
Accounting Officer.

DEPARTMENT OF JUSTICE,
28th April, 1988.

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 28 CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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, ...	£ 90,000	£ 87,565	£ 2,435	£ —
B.—Travelling and Incidental Expenses	6,000	5,241	759	—
C.—Postal and Telecommunications Services	5,000	6,146	—	1,146
GROSS TOTAL	£ 101,000	98,952	3,194	1,146
			Surplus of Gross Estimate over Expenditure £2,048	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised	
D.—Appropriations in Aid	1,000	123	£877	
NET TOTAL	£ 100,000	98,829	Net Surplus to be surrendered £1,171	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

C.—Expenditure on postal and telephone services was greater 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 £15 was written off due to theft (S.13/7/63).

ANTOINETTE DORIS,
Accounting Officer.

OFFICE OF CHARITABLE DONATIONS AND BEQUESTS,
29TH APRIL, 1988

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, 1987, 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	13,425,000	12,993,810	431,190	—
A.2.—Consultancy Services				
<i>Original</i>	£187,000			
<i>Less Supplementary</i>	50,000			
	137,000	53,105	83,895	—
B.1.—Travelling and Incidental Expenses	2,750,000	2,462,297	287,703	—
B.2.—Office Machinery and other Office Supplies	730,000	729,950	50	—
C.—Postal and Telecommunications Services	1,070,000	1,256,079	—	186,079
D.1.—Local Authority Housing Subsidy	206,787,000	194,409,204	12,377,796	—
D.2.—Grants for New Houses	14,000,000	16,976,720	—	2,976,720
D.3.—Grants for Improvements to Houses	100,000,000	86,968,840	13,031,160	—
D.4.—Other Housing Grants and Subsidies				
<i>Original</i>	£32,015,000			
<i>Less Supplementary</i>	31,000			
	31,984,000	38,235,001	—	6,251,001
D.5.—Payment to Grant-in-Aid Fund for Task Force on Special Housing-Aid for the Elderly (Grant-in-Aid) ...	1,500,000	1,500,000	—	—
D.6.—Private Rented Dwellings—Determination of Terms of Tenancy ...	40,000	24,000	16,000	—
D.7.—Grants to Housing Finance Agency, plc.	9,000,000	9,000,000	—	—
E.—Recoupment of Expenditure in respect of the Settlement of Travelling People	1,000,000	875,500	124,500	—
F.1.—Water Supply and Sewerage, etc., Subsidies	53,895,000	52,543,424	1,351,576	—
F.2.—Water Supply and Sewerage Grants	3,200,000	2,882,627	317,373	—
F.3.—Public Water Supply Grants	200,000	180,234	19,766	—
F.4.—Special Grant to Cork County Council for Sanitary Services projects	250,000	250,000	—	—
G.—Recoupment of Expenditure in respect of Register of Electors	733,000	931,558	—	198,558

Vote 29

Service	Grant	Expenditure	Expenditure Compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—An Foras Forbartha Teo.—Administration and General Expenses (Grant-in-Aid)	3,894,000	3,894,000	—	—
I.—Local Improvements Scheme	4,000,000	4,000,000	—	—
J.—Grants in respect of Road Works, Road Safety and Related Services	166,984,000	166,984,000	—	—
K.—Licensing and Registration of Motor Vehicles, Licensing of Drivers and Testing of Vehicles... ..	7,080,000	7,395,001	—	315,001
L.—Recoupment of Expenditure on foot of certain Malicious Injuries	19,000,000	19,600,000	—	600,000
M.—Grant to Local Authorities in relief of Domestic Rates	142,804,000	142,804,000	—	—
N.—Grant to Local Authorities in lieu of Rates on Agricultural Land	113,574,000	113,574,000	—	—
O.—Payment to Dublin Inner City Group Fund (Grant-in-Aid)	300,000	210,674	89,326	—
P.—Grants for the Public Library Service	1,812,000	1,511,820	300,180	—
Q.—An Bord Pleanála	1,082,000	1,323,000	—	241,000
R.—Fire and Emergency Services	3,430,000	3,034,614	395,386	—
S.—Waste Disposal Facilities	205,000	51,982	153,018	—
T.—Custom House Docks Development Authority (Grant-in-Aid)	600,000	600,000	—	—
U.—Grants to Special Amenity Projects	4,000,000	3,700,000	300,000	—
V.—Grants to Cork County Council and other Bodies for certain Community, Recreational and Environmental, etc., projects	1,497,000	788,000	709,000	—
W.—Dublin Metropolitan Streets Commission	50,000	50,000	—	—
X.—Miscellaneous Services	951,000	1,395,762	—	444,762
Z.—Grant to Task Force on Multi-Storey Buildings				
Original	Nil			
Supplementary	<u>£82,000</u>	82,000	75,852	6,148

Service	Grant	Expenditure	Expenditure Compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
AA.—Grants to Local Authorities for Certain Capital Works				
Original	Nil			
Supplementary	£1,000	—	1,000	—
GROSS TOTAL				
Original	£912,045,000			
Supplementary	1,000			
Do.	<u>1,000</u> £	912,047,000	893,265,054	29,995,067
				11,213,121
			Surplus of Gross Estimate over Expenditure £18,781,946	
Deduct—	<u>Estimated</u>	<u>Realised</u>		
Y.—Appropriations in Aid	47,437,000	47,860,780		Surplus of Appropriations in Aid realised £423,780
NET TOTAL				Total Surplus to be surrendered £19,205,726
Original	£864,608,000			
Supplementary	1,000			
Do.	<u>1,000</u> £	864,610,000	845,404,274	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Conscience Money £1,000

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The saving arose from the Government's policy on staffing levels and the reduction in activity relating to certain Housing Grant Schemes.
- A.2.—Expected demands for consultancy services did not arise.
- B.1.—Expenditure on travelling and subsistence expenses and on advertising was less than anticipated.
- C.—The excess was due to increased costs arising from postal and telephone usage.
- D.1., F.1., P and R.—Savings were due to (a) a reduction of one and a half percent in the Local Loans Fund interest rate with effect from 1st May, 1987 and (b) a reduction in loan charges payable by local authorities to the Office of Public Works following the enactment of the Local Loans Fund (Amendment) Act, 1987.
- D.2. and D.4.—The maturity rate for grants was greater than anticipated.
- D.3 and F.2.—The maturity rate for grants was less than anticipated.
- D.6.—The number of cases coming before the Rent Tribunal was less than anticipated.
- E.—Applications by some local authorities for recoupment of their expenses were lower than anticipated.

Vote 29

F.3.—Progress on schemes attracting grants was less than anticipated.

G., K. and L.—Recoupment claims by local authorities were greater than anticipated.

O.—The saving arose from the termination of the Dublin Inner City Group Fund in July, 1987.

Q.—Most of the excess represents a transfer from Subhead A.1 to meet the cost of staff employed and paid directly by the Board in place of Departmental staff.

S.—The demand for co-disposal site grants was lower than anticipated.

U.—Funding of amenity projects was transferred to the surplus of the National Lottery.

V.—The number of projects qualifying for full payment of grants was lower than anticipated.

X.—The excess was mainly due to payments in respect of clean-up costs arising from the Kowloon Bridge oil pollution incident.

Z.—Expenditure was not as high as anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by Local Authorities, etc., for audit of their Accounts	1,183,000	1,207,955
2. Costs payable by Local Authorities in relation to Inquiries	14,000	23,481
3. Expenses repayable by Local Authorities under Section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939)	92,000	104,003
4. Inspection fees in respect of the scheme of structural guarantees for new houses	296,000	289,185
5. Fees payable by applicants for driving tests	1,620,000	1,416,371
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.(1))	3,340,000	3,767,359
7. Receipts from European Social Fund	150,000	194,840
8. Contributions in lieu of rates	40,240,000	40,240,000
9. Miscellaneous, including refunds of certain housing grants, salaries of officers on loan to outside bodies and other refunds and payments from EEC	502,000	617,586
	£47,437,000	£47,860,780

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

5.—The total number of applications for driving tests was lower than anticipated.

6.—The surplus arose mainly from increased expenditure on the Local Improvements Scheme.

7.—Receipts are difficult to estimate accurately.

9.—The principal receipts under this heading were:—

Refunds of private housing grants £24,521; cancelled and out-of-date payable orders £76,895; refund of salaries of officers on loan to outside bodies, £81,605; recoupment of travelling expenses from the EEC, £41,599; Fire Prevention Council superannuation scheme contribution, £5,932. The total figure also included a cancelled payable order for £377,500 issued in 1986.

EXTRA REMUNERATION

The total number of officers who performed overtime was three hundred and sixty-five and the total expenditure was £520,863. Two hundred and sixty-nine staff received amounts varying from £400 to £9,604 for overtime.

The total number of officers who performed work under the Incentive Bonus Scheme (housing grants) was forty-six and the total expenditure amounted to £93,400. Forty officers received amounts ranging from £400 to £6,080 under the scheme.

The total amount paid for special or higher duties was £68,399 and of this total sixty-three staff received amounts ranging from £400 to £3,786.

Eight Officers received amounts ranging from £400 to £718 for attendance at meetings abroad. The total amount paid was £9,428.

NOTES

1. In addition to the grant-in-aid issued from the Vote, a sum of £230,000 was issued from Subhead X in respect of the expenses of the Environmental Awareness Bureau which is administered by An Foras Forbartha.
2. A total of £342,062 was charged to Subhead A.1 in respect of staff assigned to An Bord Pleanála (£127,900); The Rent Tribunal (£30,630); The Fire Services Council (£106,496) and the Irish Water Safety Association (£77,036), respectively.
3. A sum of £5,001 was paid into court from Subhead B.1 on the instructions of the Attorney General in respect of a personal injuries claim by a member of the public (S.14/1/85).
4. A sum of £38 (petty cash) was written off as a result of a break-in at the Department's offices in Parkgate Street (S.74/8/87).
5. Up to 31 December, 1987 house improvement grants totalling £95,131 were paid to applicants who had been found to be ineligible after grant approval was given. These payments were made under Section 38 of the Housing Act, 1966 with the sanction of the Minister for Finance (S.74/27/85).
6. *Ex-gratia* lump sums totalling £51,822 were paid to one hundred and fifty-one staff in respect of certain outstanding adjudication awards. Amounts paid varied from £20 to £614 (DPS sanction dated 10th December, 1986; Department of Finance sanctions dated 16th and 24th June and 2nd November, 1987).

DUBLIN INNER CITY GROUP FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1987

Receipts		Payments	
	£		£
Balance at 1 January, 1987	268,144	Grants (see Schedule)	429,488
Grant-in-Aid... ..	210,674		
Refund from Dublin Corporation	670	Balance at 31 December, 1987	50,000
	£479,488		£479,488

SCHEDULE

DUBLIN INNER CITY GROUP FUND—PAYMENTS IN YEAR ENDED 31 DECEMBER, 1987

Project	Agent (a)	Amount
		£
1. Arran Quay Community Association — Grant towards renovation of premises	Dublin Corporation	5,000
2. Aughrim Street Community Concern—Grant towards purchase of sports equipment	„ „ „	700
3. Sheriff Street Sports Hall—Grant towards badminton coaching course.	„ „ „	700
4. Belvedere Youth Club—Football Club—Grant towards coaching and development programme.	„ „ „	1,000
5. Blessed Contardo Ferrini Youth Club—Grant towards renovation of premises and other costs and equipment.	„ „ „	8,650
6. Brown Street School, Weaver Square—Grant towards equipment.	„ „ „	2,000
7. Catholic Girl Guides, East Wall—Grant towards tour expenses.	„ „ „	600
8. Champions Avenue Tenants Association—Grant towards sports events and games equipment.	„ „ „	670
9. Church of Ireland Youth Council—Grant towards refurbishment of premises.	„ „ „	5,000
10. City Quay Parish Association—Grant towards renovation of premises.	„ „ „	2,000
11. College of Technology, Bolton Street—Grant towards study of Dublin Dockland Area.	„ „ „	150
12. Co-Sec. Services Society Limited—Grant towards fax machine.	„ „ „	2,200

SCHEDULE—continued

Project	Agent (a)	Amount
13. Donore Boxing Club— Grant towards equipment and roof repairs.	Dublin Corporation	£ 2,300
14. Dr. Barnardos (Fatima Mansions)— Grant towards pre-school facilities.	" " "	8,000
15. Dublin Central Employment Action Group— Grant towards canteen equipment.	" " "	1,000
16. Dublin Central Library— Grant towards toy library, purchase of toys.	" " "	1,996
17. Dublin Christian Mission— Grant towards heating installation.	" " "	4,040
18. Dublin Inner City Employment Programme.	" " "	3,600
19. Dublin Parks Tennis League—Grant towards running costs.	" " "	16,800
20. Dublin Street Carnival—Grant towards youth theatre party and Belfast community circus workshop.	" " "	1,872
21. Dublin Youth Theatre—Grant towards exten- sion of premises.	" " "	4,000
22. East Wall Community Centre, Ltd.—Grant towards renovations and electrical work.	" " "	4,720
23. East Wall Community Development Co- Operative—Grant towards materials for provi- sion of car-park, landscaping and clearing of Tolka River.	" " "	3,383
24. Fatima Development Group Co-Operative Ltd—Grant towards launderette project.	" " "	2,287
25. Fatima Development Group—Grant towards salary of community worker (2 years).	" " "	20,000
26. Focus Point, Eustace Street—Grant towards renovations.	" " "	15,000
27. Franciscan Unit C.B.S.I.—Grant towards cost of decorating.	" " "	600
28. Free Legal Advice Centre Ltd.—Grant towards heating installation and office equip- ment.	" " "	1,000
29. Glencree Energy Development Co-Operative— Grant towards insulation of 400 houses.	" " "	5,000
30. Grattan Rangers Football Club—Grant towards equipment.	" " "	1,400
31. Hamilton United Football Club—Grant towards renovations of premises.	" " "	5,550
32. Holy Family Parish Centre—Grant towards completing renovation of premises.	" " "	10,000
33. Irish Architectural Archive—Grant towards survey of Inner City.	" " "	12,000
34. James Street and District Development Associ- ation—Grant towards costs of restoration.	" " "	400
35. Kilnacrott Abbey Project—Grant toward improvements to holiday centre and kitchen equipment.	" " "	6,596
36. Liberties Archery Club—Grant towards equip- ment.	" " "	230
37. Liberty House Tenants Association—Grant towards floor covering.	" " "	430
38. The Liberties Music and Drama Club—Grant towards equipment.	" " "	350
39. Liberties Majorettes—Grant towards new uniforms.	" " "	200
40. Liberettes Majorettes—Grant towards new uniforms.	" " "	300
41. Lourdes Youth and Community Services Ltd.—Grant towards refurbishment of premises.	" " "	17,370

SCHEDULE—continued

Project	Agent (a)	Amount
42. Monto Community Association—Grant towards festival week.	Dublin Corporation	£ 250
43. Mount Carmel Secondary School, Kings Inn St.—Grant towards games equipment.	" " "	1,000
44. Nice-Type Secretarial Services, East Wall—Grant towards fax and telex machines.	" " "	4,000
45. North Inner City Youth Sea Angling Club—Grant towards life-jackets and rough weather gear	" " "	600
46. North Strand Community Playgroup—Grant towards equipment.	" " "	200
47. North William Street Boxing Club—Grant towards cost of boxing gear.	" " "	670
48. O'Devaney Gardens Community Association—Grant towards cost of sewing machine.	" " "	572
49. Oliver Bond Tenants Association—Grant towards purchase of T.V. and video equipment.	" " "	263
50. Our Lady of Good Counsel Youth Club—Grant towards building costs.	" " "	18,000
51. Our Lady of Victories Boys Club—Grant towards renovations.	" " "	2,000
52. Parnell Road Canoe Club—Grant towards equipment.	" " "	894
53. Rialto Development Association Ltd. St. Andrew's Church—Grant towards renovations.	" " "	866
54. Rialto Parish Centre—Grant to cover revised cost of renovations.	" " "	14,414
55. Rialto Sports Council—Grant towards equipment.	" " "	700
56. Rialto Youth Management Committee—Grant towards St. Andrew's Community Centre.	" " "	630
57. Rockmount Football Club—Grant towards affiliation, rental fees and cost of equipment.	" " "	700
58. St. Andrew's Community Resource Centre—Grant towards refurbishment.	" " "	20,000
59. St. Andrew's Church, Cornmarket—Grant towards renovation.	" " "	2,000
60. St. Catherine's Girls Club, Meath Street—Grant towards equipment.	" " "	700
61. St. Francis Xavier Community Centre—Grant towards refurbishment of centre.	" " "	12,500
62. St. Francis Xavier Employment and Development Group—Grant towards equipment.	" " "	2,000
63. St. Francis Xavier Social Service Centre—Grant towards restoration of premises at Belvedere Court.	" " "	2,500
64. St. Joseph's Badminton Club—Grant towards equipment.	" " "	450
65. St. Joseph's Community Playschools—Grant towards equipment	" " "	400
66. St. Laurence O'Toole Badminton Club—Grant towards equipment.	" " "	400
67. St. Patrick's National School, Ringsend—Grant towards purchase of photocopier.	" " "	880
68. St. Paul's Ladies Committee—Grant towards renovations.	" " "	2,000
69. St. Saviours Holiday Centre, Dollardstown House—Grant towards repairs.	" " "	480
70. St. Teresa's College, Presentation Convent, Georges Hill—Grant towards purchase of equipment.	" " "	1,316
71. St. Teresa's Gardens Development Committee—Grant towards co-ordinator's salary.	" " "	5,000

SCHEDULE—continued

Project	Agent (a)	Amount
72. Scoil Chaitriona, Baggot Street—Grant towards play equipment.	Dublin Corporation	£ 1,500
73. Scoil Mhuire Iosaf, St. Mary's Place—Grant towards purchase of T.V. computer and musical instruments.	" " "	1,500
74. Sean McDermott St. Youth Employment Action Group—Grant towards steam cleaning, steelworks and metal fabricators.	" " "	13,000
75. Sean O'Casey Avenue and Area Tenants Assoc.—Grant towards purchase of equipment.	" " "	800
76. Seville Celtic Football Club—Grant towards purchase of football gear.	" " "	320
77. Simon Community, Buckingham Street—Grant towards renovation of premises.	" " "	20,000
78. The Society of Chartered Surveyors—Grant towards study of inner city development problems.	" " "	2,000
79. S.I.C.C.D.A. Youth Development Project— (i) Grant towards purchase of premises. (ii) Grant towards planning study of the Liberties.	" " " " " "	20,000 1,668
80. Stoneybatter and District Youth and Community Council— (i) Grant towards refurbishment of premises. (ii) Grant towards art and photographic exhibition.	" " " " " "	800 200
81. Tailors Hall, An Taisce—Grant towards renovation and repairs.	" " "	11,000
82. The Computer Co-Operative—Grant towards purchase of computer.	" " "	1,500
83. UCD School of Architecture—Grant towards study on North and South Quays.	" " "	1,250
84. Viking Youth Club—Grant towards cost of fencing.	" " "	1,900
85. Westland Row Adult Education Group—Grant towards expenses.	" " "	1,000
86. Whitefriar Community and Residents Association—Grant towards building costs.	" " "	35,000
87. The Women Weaver's Co-operative—Grant towards renovations.	" " "	3,187
88. Young Christian Worker's Resource Centre—Grant towards refurbishment of premises.	" " "	6,000
89. Young Mens Christian Association (City of Dublin)—Grant towards building costs.	" " "	30,000
90. Young Single Parents Support Group—Grant towards furniture.	" " "	800
91. S.I.C.C.D.A. Liberties Co-Operative Craft Enterprises—Grant towards feasibility study on weaving project.	I.D.A.	584
TOTAL		£429,488

(a) The agencies referred to above act for the Inner City Group and retain details of payments and vouchers of expenditure for audit purposes.

GRANT-IN-AID FUND FOR THE TASK FORCE ON SPECIAL HOUSING AID FOR THE ELDERLY, ETC.

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1987

Receipts		Payments	
£	£	£	£
Balance at 1st January, 1987		Expenditure (see schedule)	
(i) Special Housing Aid 26,406		(i) Special Housing Aid	1,519,896
(ii) Flood Damage 395,000	421,406	(ii) Flood Damage 163,816	1,683,712
Grant-in-Aid: Special Housing Aid for the Elderly	1,500,000	Balance at 31st December, 1987:	
		(i) Special Housing Aid 6,510	
		(ii) Flood Damage 231,184	237,694
	£1,921,406		£1,921,406

SCHEDULE

TASK FORCE ON SPECIAL HOUSING AID FOR THE ELDERLY, ETC.

PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1987

Payee	Amount	
	£	£
<i>Special Housing Aid for the Elderly:</i>		
Eastern Health Board	245,000	
Southern Health Board	190,000	
Western Health Board	240,000	
North-Western Health Board	195,000	
North-Eastern Health Board	180,000	
Midland Health Board	145,000	
South-Eastern Health Board	134,000	
Mid-Western Health Board	135,000	
Martin Brothers	19,875	
W. Lawlor Builders Limited	11,167	
Glenbeigh Construction Limited	24,699	
Miscellaneous	155	
		1,519,896
<i>Relief of Flood Damage:</i>		
Wicklow County Council	115,000	
Dublin Corporation	23,245	
Dublin County Council	5,000	
Meath County Council	1,147	
Kerry County Council	7,500	
Tralee Urban District Council	7,000	
Cork County Council	4,924	
		163,816
TOTAL		£1,683,712

ENVIRONMENTAL WORKS (YOUTH EMPLOYMENT) SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1987

RECEIPTS		PAYMENTS	
	£		£
Balance at 1st January, 1987	64,849	Grants (see note attached)	Nil
Department of Labour (Subhead T)	Nil	Balance at 31st December, 1987	64,849
	£64,849		£64,849

Vote 29

ENVIRONMENTAL WORKS SUSPENSE ACCOUNT

No monies were paid to local authorities in 1987 under the Environmental Works Scheme.

The Government decided in 1983 to discontinue the Environmental Works (Youth Employment) Scheme, apart from meeting commitments already entered into by local authorities under the Environmental Works (Special Projects) Scheme. The decision was taken in the light of the need to channel funds available for youth employment/training schemes into schemes which would reach the greatest number of young people.

The Environmental Works (Special Projects) Scheme was embarked upon in 1983, involving longer term environmental projects. Continued funding was made available for this scheme in 1984-1986 in order that the works undertaken by the local authorities in 1983 might be completed.

From an overall net allocation of £8,634,745 a total of £8,569,896 was recouped to local authorities by the end of December, 1987. With one exception all the schemes were completed and expenditure on them was recouped before the end of 1986. It is expected that a sum of £22,340 will be recouped by July, 1988 in respect of the Clifden Project and the balance will be returned to the Department of Labour.

NATIONAL LOTTERY SUSPENSE ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1987

	£
Receipts from Fund for distribution of Surplus of National Lottery (Grant-in-Aid) Account (Vote 7)	350,000
Payments (see schedule)	<u>350,000</u>
Balance at 31st December, 1987	Nil

SCHEDULE

NATIONAL LOTTERY SUSPENSE ACCOUNT — PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1987

LOCAL AUTHORITY, ETC.	PROJECT	AMOUNT
		£
Donegal County Council	Grianan Ailigh improvement works	3,000
	Fahan Cemetery — environment improvement works	1,700
	Bruckless Community Centre	10,000
	"White House Lawn", Killybegs	2,000
	Playground at Ard Connel Housing Estate, Ardara	1,000
	Manorcunningham/Lagan Football Club	4,250
	Malin Development Committee	7,500
	Foreshore Development at Dungloe	15,000
Mayo County Council	Carnacon Community Centre	5,000
Athlone UDC	Sarsfield Square Recreation Area, Athlone	4,625
	Canal amenity scheme at Talbot Avenue/Iona Park/ Columbas's Terrace, Athlone	6,550
Dublin County Council	Tennis Courts at Moreen	10,000
	Baldoyle United F.C.	10,000
	Tennis Courts, Killinarden	25,000
	Ballyboughal Community Centre	12,500
	Bracken Boxing Club	1,000
	Playground, West Tallaght	20,495
Dublin Corporation	Good Counsel GAA Club, Drimnagh	25,000
	Ballyfermot United Sports Club	25,000
	Liffey Gaels GAA Club	5,000
	Development of site adjacent to North Strand Vocational School for community purposes	10,000
	Completion of Holy Trinity Sports and Leisure Complex, Donaghmede	6,000
	Ballymun Community Hall	89,380
Dublin Promotions Organisation Ltd	Recoupment of expenditure incurred on projects associated with the Millennium celebration	50,000
	TOTAL	£350,000

Vote 29

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1987

	£
Receipts from Vote 51	51,528
Payments to An Foras Forbartha	<u>51,528</u>
Balance at 31st December, 1987	<u>Nil</u>

T. TROY,
Accounting Officer.

DEPARTMENT OF THE ENVIRONMENT,
11th February, 1988.

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

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

Vote 30 OFFICE OF THE MINISTER FOR EDUCATION

ACCOUNT of the sum expended, in the year ended 31st December, 1987, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Education, 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	13,323,000	13,553,347	—	230,347
A.2.—Travelling and Incidental Expenses	1,784,000	1,675,028	108,972	—
A.3.—Office Machinery and other Office Supplies	734,000	525,198	208,802	—
A.4.—Postal and Telecommunications Services	1,114,000	1,231,904	—	117,904
A.5.—Consultancy Services	390,000	44,932	345,068	—
B.1.—International Activities	894,000	766,960	127,040	—
B.2.—Research and Development Activities	540,000	414,644	125,356	—
C.1.—Higher Education Grants	20,606,000	19,716,919	889,081	—
C.2.—University Scholarships, Research Grants and Fellowships	885,000	837,562	47,438	—
D.1.—Publications in Irish	386,000	397,719	—	11,719
D.2.—Grants to Colleges providing Courses in Irish	340,000	349,239	—	9,239
D.3.—Transport Services... ..	34,700,000	33,382,100	1,317,900	—
D.4.—Technological Aids	70,000	70,601	—	601
D.5.—Grants to Students at Thomond College of Education	1,147,000	1,140,138	6,862	—
D.6.—Teachers' Centres	175,000	153,047	21,953	—
D.7.—National and Secondary Schools—Grants towards Clerical Assistance	4,327,000	4,317,624	9,376	—
D.8.—Expenses of Curriculum and Examinations Board	230,000	143,755	86,245	—
D.9.—Grants for the Provision of Recreational Facilities	1,749,000	949,444	799,556	—
GRANTS-IN-AID				
E.1.—Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations	199,000	199,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
E.2.—Royal Irish Academy of Music — General Expenses	588,000	588,000	—	—
E.3.—Royal Irish Academy of Music — Capital Expenditure	25,000	25,000	—	—
E.4.—Grant-in-Aid Fund for General Expenses of Youth and Sports Organisations and other expenditure in relation to Youth and Sports Activities	2,134,000	2,132,873	1,127	—
E.5.—Institiúid Teangeolaíochta Éireann — General Expenses	429,000	429,000	—	—
GROSS TOTAL £	86,769,000	83,044,034	4,094,776	369,810
			Surplus of Gross Estimate over Expenditure £3,724,966	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £144,615	
F.—Appropriations in Aid	530,000	674,615	Total Surplus to be surrendered £3,869,581	
NET TOTAL £	86,239,000	82,369,419		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Anticipated increases in rates did not materialise and the level of travel and subsistence undertaken was lower than provided for.
- A.3.—Implementation of developments under the Department's Information Technology Plan did not progress as quickly as anticipated.
- A.4.—Unanticipated expenditure on the installation of a new telephone system and in respect of telephonists' services were partially offset by savings from a reduced volume of postage.
- A.5.—A number of consultancy projects originally provided for did not proceed as anticipated and, as a result, expected purchases of related computer hardware were not made.
- B.1.—The contribution to UNESCO was less than expected due to a more favourable exchange rate between the Irish pound and US dollar.
- B.2.—Some projects did not proceed as anticipated and expenditure on others was less than expected.
- C.2.—The scheme of scientific research grants was discontinued with effect from the 1987/88 academic year.
- D.6.—The saving is due to an increase in the level of income generated by activities of the centres.
- D.8.—Certain elements of the Board's plan of work did not proceed as anticipated.
- D.9.—Funding was confined to projects already contractually committed and building work on some projects did not proceed as quickly as expected.

Vote 30

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of publications in Irish	62,000	63,817
2. Recoupment of certain travelling and subsistence expenses from the EEC	60,000	55,360
3. Contributions from the EEC for educational activities	209,000	259,146
4. Contributions to Superannuation Scheme for Clerical Assistants in National Schools (Subhead D.7)	79,000	90,690
5. Miscellaneous	120,000	205,602
	<u>£530,000</u>	<u>£674,615</u>

- The timing of receipts is difficult to estimate.
- Approval of additional contracts and favourable currency fluctuation resulted in higher than anticipated receipts.
- Contributions increased in line with pay and Social Welfare increases.
- The surplus was due mainly to the recoupment of remuneration of officers on secondment.

EXTRA REMUNERATION

Two Higher Executive Officers, three Executive Officers, one Staff Officer and one Clerical Officer received allowances of £4,152, £3,299, £2,637, £1,875, £1,874, £775 and £674, respectively, and one Assistant Secretary received an allowance of £3,112 for special duties.

Five Higher Executive Officers, fifteen Executive Officers, six Staff Officers, thirteen Clerical Officers, forty Clerical Assistants, one Paperkeeper, eighteen Messengers, one Cleaner, two General Operatives, eight Temporary Porters, thirty Temporary Clerical Assistants received sums varying from £401 to £6,201 in respect of overtime.

The total amount paid in respect of overtime was £249,832.

Eight nightwatchmen including one Messenger above were paid a total of £33,110 for extended hours varying in sums from £516 to £6,748.

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

NOTES

A sum of £205 was written off as an irrecoverable salary overpayment to an officer who failed to resume duty after annual leave (Subhead A.1., S.18/17/83).

The expenditure charged to Subhead A.2. includes *ex-gratia* payments totalling £365 in respect of stolen personal property (E.109/41/41) and £7,000 paid in settlement of a claim for compensation arising from an accident at Dun Laoghaire School of Art (S.18/35/78).

Ex-gratia lump sums totalling £21,777 were paid to seventy-two officers of Assistant Principal and Principal Officer and analogous grades in respect of certain outstanding adjudication awards. Amounts paid varied from £67 to £614 (E.157/14/86, E.166/18/84, E.166/19/84).

DETAILS OF EXPENDITURE ON COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES

Commissions, Committees and Special Inquiries	Expenditure		
	Subhead	Total for year ended 31st December, 1987	Total Expenditure to 31st December, 1987
	B.2 (1)		
	£	£	£
O.E.C.D. Review Team	2,700	2,700	2,700
Total	<u>£ 2,700</u>	<u>2,700</u>	<u>2,700</u>

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
26 Aibreán, 1988.

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, 1987

	Balances on 1st January, 1987	Grants-in- Aid, 1987	Total	Expenditure, 1987	Balances on 31st Decem- ber, 1987
	£	£	£	£	£
Fund for general expenses of Cultural, Scientific and Educational Organisations	—	199,000	199,000	199,000	—
Fund for general expenses of Youth and Sports organisations and other expenditure in relation to Youth and Sports activities	—	2,132,873	2,132,873	2,132,873	—
Total	£ —	2,331,873	2,331,873	2,331,873	—

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
26 Aibreán, 1988.

NATIONAL LOTTERY SUSPENSE ACCOUNT

ACCOUNTS OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1987

	£	£
Receipts from Fund for distribution of surplus of National Lottery (Grant-in-Aid) Account (Vote 7)		3,610,000
Payments:		
General expenses of Youth Organisations and other expenses in relation to youth activities (see analysis)	1,732,398	
General expenses of Sports Organisations and other expenditure in relation to sports activities (see analysis)	1,606,396	
Grant to Royal Zoological Society of Ireland	250,000	
		<u>3,588,794</u>
Balance at 31st December, 1987		£ 21,206

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
26 Aibreán, 1988.

Vote 30

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

	£
Aontas	77,000
Coimisiún na Rincí Gaelacha	1,000
Comhdháil Múinteoirí na Rincí Gaelacha	1,000
Cumann le Béaloideas Éireann	1,000
An Cumann Scoilrímaíochta	9,000
Dublin Institute for Adult Education	22,000
Foras Éireann	2,000
Irish Committee of Historical Sciences	1,000
Irish Countrywomen's Association	18,000
Irish Youth Orchestra	4,500
National Adult Literary Agency	28,000
National Film Institute	9,000
People's College	12,000
Royal Society of Antiquaries of Ireland	500
Royal Zoological Society	2,000
Schools Recital Scheme	7,000
Slógadh	4,000
	£199,000

ANALYSIS OF PAYMENTS FOR GENERAL EXPENSES OF YOUTH AND SPORTS ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH AND SPORTS ACTIVITIES

	Grant-in-Aid Fund (Subhead E.4)	National Lottery	Total
	£	£	£
Youth:—			
Grants to Youth Organisations (see Schedule A)	1,882,370	842,720	2,725,090
Special Projects (see Schedule B)	71,925	540,075	612,000
Gaisce—The President's Award	—	309,693	309,693
Political Education Officers	28,000	—	28,000
In-Service Training and Organisational Development Grants	7,995	19,860	27,855
British/Irish Youth Exchange Scheme	14,582	—	14,582
Miscellaneous Youth Exchanges	9,147	3,975	13,122
Co-operation North	—	11,000	11,000
Youth Exchange Bureau	10,000	—	10,000
Cross Border Youth Exchange Scheme	8,854	—	8,854
Conference on Local Youth Services	—	5,075	5,075
	£2,032,873	£1,732,398	£3,765,271
Sport:—			
Grants to National Sports Organisations (see Schedule C)	53,179	1,111,806	1,164,985
Development Officers	17,215	154,466	171,681
Payments relating to the promotional activities of COSPÓIR, the National Sports Council	21,261	120,552	141,813
Grants for International Competition	—	105,200	105,200
Grants for Outstanding Sportspeople	—	75,000	75,000
Contributions towards the maintenance of Santry Stadium	—	22,812	22,812
Sports Scholarships	7,974	12,240	20,214
Cultural Exchanges in Sport	—	4,245	4,245
Miscellaneous	371	75	446
	£ 100,000	£1,606,396	£1,706,396
Total	£2,132,873	£3,338,794	£5,471,667

SCHEDULE A

GRANTS TO YOUTH ORGANISATIONS

	Grant-in-Aid Fund (Subhead E.4)	National Lottery	Total
	£	£	£
An Óige	32,650	32,650	65,300
Athlone Youth Service	7,840	—	7,840
Boys' Brigade	7,200	—	7,200
Catholic Boy Scouts of Ireland	191,170	—	191,170
Catholic Guides of Ireland	36,550	36,550	73,100
Catholic Youth Council	153,200	137,680	290,880
Church of Ireland Youth Council	29,500	29,500	59,000
Common Training Programme	7,180	—	7,180
Confederation of Peace Corps... ..	7,000	7,000	14,000
Environmental Conservation Organisation for Youth	20,000	—	20,000
Feachtas	10,500	10,500	21,000
Federation of Irish Scout Associations	—	9,000	9,000
Federation of Irish Workcamp Organisations	9,150	9,150	18,300
Foróige	230,350	229,640	459,990
Girls' Brigade	5,600	4,400	10,000
Girls' Friendly Society	5,000	—	5,000
Irish Girl Guides	61,750	54,390	116,140
Irish Methodist Youth Department... ..	2,100	2,100	4,200
Junior Chamber Ireland	5,250	5,250	10,500
Macra na Feirme	80,100	74,400	154,500
National Association for Youth Drama	7,000	7,000	14,000
National Federation of Youth Clubs	619,100	—	619,100
National Youth Council of Ireland... ..	87,250	82,190	169,440
Ogra Chorcaí	136,000	—	136,000
Ogras	28,420	18,420	46,840
Order of Malta Cadet Corps	7,000	7,000	14,000
Presbyterian Youth	5,000	5,000	10,000
Scout Association of Ireland	77,600	68,400	146,000
Young Christian Workers	11,500	12,500	24,000
Young Women's Christian Association	1,410	—	1,410
	£1,882,370	£ 842,720	£2,725,090

SCHEDULE B

SPECIAL PROJECTS

	Grant-in-Aid Fund (Subhead E.4)	National Lottery	Total
	£	£	£
Comhairle le Leas Óige	71,925	164,325	236,250
Co. Dublin VEC	—	81,750	81,750
Town of Bray VEC... ..	—	17,500	17,500
Borough of Dun Laoghaire VEC	—	50,000	50,000
City of Cork VEC	—	50,000	50,000
City of Galway VEC	—	35,000	35,000
City of Limerick VEC	—	35,000	35,000
City of Waterford VEC	—	89,000	89,000
Town of Tralee VEC	—	17,500	17,500
	£71,925	£540,075	£612,000

Vote 30

SCHEDULE C
GRANTS TO NATIONAL SPORTS ORGANISATIONS

	Grant-in-Aid Fund (Subhead E.4)	National Lottery	Total
	£	£	£
Association for Adventure Sports	20,000	22,000	42,000
Badminton Union of Ireland	—	20,000	20,000
Bord Lúthchleas na hÉireann	—	60,000	60,000
Comhairle Liathróid Láimhe na hÉireann	—	24,000	24,000
Cumann Camógaiochta na nGael	—	13,650	13,650
Cumann Lúthchleas Gael	—	88,000	88,000
Equestrian Federation of Ireland	—	10,000	10,000
Golfing Union of Ireland	—	6,000	6,000
Ireland Special Olympics	—	6,750	6,750
Irish Amateur Boxing Association	—	26,200	26,200
Irish Amateur Gymnastics Association	—	8,400	8,400
Irish Amateur Rowing Union	—	35,000	35,000
Irish Amateur Swimming Association	7,500	22,500	30,000
Irish Basketball Association	—	32,000	32,000
Irish Canoe Union	—	8,400	8,400
Irish Cricket Union	—	6,900	6,900
Irish Hockey Union	—	6,800	6,800
Irish Judo Association	3,000	3,300	6,300
Irish Ladies Hockey Union	—	13,600	13,600
Irish Lawn Tennis Association	—	24,500	24,500
Irish Schools Swimming Association	—	6,800	6,800
Irish Squash Rackets Association	5,000	6,600	11,600
Irish Wheelchair Association	—	50,000	50,000
Irish Women's Squash Rackets Association	2,000	4,500	6,500
Irish Yachting Association	—	7,400	7,400
Motor-Cycle Union of Ireland	—	5,000	5,000
National Athletic and Cycling Association	—	26,000	26,000
National Community Games	12,679	55,756	68,435
National Finance Committee for Amateur Football	—	52,500	52,500
Olympic Council of Ireland	—	375,000	375,000
Volleyball Association of Ireland	—	7,350	7,350
Miscellaneous Grants under £5,000	3,000	76,900	79,900
	£53,179	£1,111,806	£1,164,985

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

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1987

	<i>Securities</i> £	<i>Cash</i> £		<i>Securities</i> £	<i>Cash</i> £
Balances on 1st January, 1987	383,641	7,375	Cash invested in securities viz:		
Transferred from Income Account for investment	—	51,481	8.5% Capital Stock, 2010	—	7,175
Securities bought viz., 8.5% Capital Stock, 2010	9,703	—	9.75% National Loan, 1984/89	—	76
9.75% National Loan, 1984/89	72	—	9.75% National Development Loan, 1992/97	—	5,534
9.75% National Development Loan, 1992/97	6,354	—	11% Capital Stock, 1988	—	157
11% Capital Stock, 1988	154	—	11% National Loan, 1993/98	—	26,625
11% National Loan, 1993/98	26,108	—	Purchase of 28 Units of Commissioners of Charitable Donations and Bequests Common Investment Fund	—	40
Purchase of 28 Units of Commissioners of Charitable Donations and Bequests Common Investment Fund	28	—	Redemption of 5.75% National Loan, 1982/87	280	—
			Redemption of 14% National Loan, 1985/90	11,200	—
			Balances on 31st December, 1987	414,580	19,249
	<u>£426,060</u>	<u>£58,856</u>		<u>£426,060</u>	<u>£58,856</u>

LIST OF SECURITIES HELD ON 31ST DECEMBER, 1987

	£
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
8.50% Capital Stock, 2010	9,703
9.25% Exchequer Loan, 1991/96	1,000
9.75% National Loan, 1984/89	68,283
9.75% National Development Loan, 1992/97	7,654
10% ESB Premium Stock, 1991	40,598
11% National Loan, 1993/98	144,879
11% Capital Stock, 1988	1,139
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
15% Conversion Stock, 1988	660
563 Units Commissioners of Charitable Donations and Bequests Common Investment Fund	563
	<u>£414,580</u>

Vote 30

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1987

Fund	Balances on 1st January, 1987	Receipts, 1987	Total	Payments, 1987	Balances on 31st December, 1987
	£	£	£	£	£
Killury or Nelan	157	191	348	348	
Mary C. Ryan	46	93	139	139	
H.P. Mulock	9	17	26	17	9
Carlisle and Blake	1,322	1,089	2,411	1,080	1,331
Reid Bequest—Scheme A	4	282	286	282	4
—Scheme B	1,390	763	2,153	1,290	863
—Scheme C	3,030	1,819	4,849	100	4,749
Fr. O'Halloran	107	30	137	121	16
M.J. McEnery	637	935	1,572	1,300	272
Lismore Endowment	—	116	116	116	—
Charleville	184	184	368	184	184
Burke Memorial	40	25	65	40	25
S.A. Mhic Shuibhne	174	13	187	—	187
Erasmus Smith	—	45,963	45,963	45,963	—
M.A. Hardiman	4,453	4,541	8,994	8,787	207
TOTAL	£ 11,553	56,061	67,614	59,767	7,847

Receipts include cash received in respect of redemption of stock as follows:

	£
Carlisle and Blake	300
Reid Bequest — Scheme C	100
M.J. McEnery	600
Erasmus Smith	10,300
M.A. Hardiman	180
	£11,480

Payments include sums transferred to the Capital Account for investment as follows:

	£
Killury or Nelan	348
Carlisle and Blake	300
Reid Bequest — Scheme C	100
Fr. O'Halloran	76
M.J. McEnery	600
Burke Memorial	40
Erasmus Smith	45,383
M.A. Hardiman	4,634
	£51,481

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

	£
Balance on 1st January, 1987	28,008
Receipts from the Employment Guarantee Fund	100,000
	128,008
Payments in respect of capital grant projects for the construction of community recreational facilities	85,752
Balance on 31st December, 1987	£42,256

D. Ó BRAONÁIN,
Accounting Officer.

PRIMARY EDUCATION

Vote 31

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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	7,324,000	6,744,369	579,631	—
A.2.—Loans and Grants to Training College Students	307,000	273,282	33,718	—
A.3.—Special Courses for Teachers... ..	143,000	119,491	23,509	—
B.—Examinations	6,000	9,469	—	3,469
SCHOOLS				
C.1.—Salaries, etc. of Teachers	357,902,000	356,535,313	1,366,687	—
C.2.—Model Schools — Miscellaneous Expenses	104,000	103,076	924	—
C.3.—Incidental Expenses	796,000	804,713	—	8,713
C.4.—Miscellaneous Grants	380,000	354,883	25,117	—
C.5.—Capitation Grants towards Operating Costs of National Schools	14,590,000	14,405,806	184,194	—
C.6.—Aid towards the cost of School Books	846,000	840,215	5,785	—
C.7.—Fees for pupils in Secondary Tops	12,000	9,570	2,430	—
C.8.—Special Educational Projects	289,000	356,858	—	67,858
C.9.—Grants towards Employment of Carers in National Schools	2,601,000	2,405,487	195,513	—
C.10.—Child Care Assistants in National Schools for the Handicapped... ..	459,000	462,381	—	3,381
D.—Superannuation, etc., of Teachers	48,738,000	47,365,484	1,372,516	—
E.—Building, Equipment and Furnishing of National Schools	30,010,000	28,016,898	1,993,102	—
GROSS TOTAL £	464,507,000	458,807,295	5,783,126	83,421
			Surplus of Gross Estimate over Expenditure £5,699,705	
<i>Deduct—</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised £267,544	
F.—Appropriations in Aid	20,492,000	20,759,544		
			Total Surplus to be surrendered £5,967,249	
NET TOTAL £	444,015,000	438,047,751		

Vote 31

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The saving is due to a number of factors including lower staffing and lower general running costs coinciding with reduced student numbers, increased income generated by the colleges, and the fact that the need for the contingency capital expenditure did not arise.
- A.2.—The number of students eligible for grants and loans was less than anticipated.
- A.3.—A series of courses provided for did not take place.
- B.—The excess is due to the re-issue of an out-of-date payable order and to the placement of additional advertisements.
- C.4.—The level of claims made under the various schemes was less than estimated.
- C.7.—The saving was due to a further reduction in the number of pupils in Secondary Tops.
- C.8.—A centre due to close on 30 June, 1987 was allowed to remain open for a further year.
- C.9.—Grants were payable in respect of fewer caretakers than anticipated.
- E.—Proposals for a scheme of painting grants did not mature.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. TRAINING OF TEACHERS		
(a) Training college entrance examination fees ...	38,000	37,196
(b) Recovery of loans to training college students ...	11,000	10,828
2. SUPERANNUATION, ETC., OF TEACHERS		
(a) Income from securities formerly part of the National School Teachers' Pension Fund ...	11,000	12,606
(b) Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc.	36,000	18,028
(c) Contributions to the National School Teachers' Superannuation Schemes ...	16,720,000	16,776,819
(d) Contributions to Teachers' Spouses' and Children's Pension Scheme ...	3,376,000	3,312,874
3. Miscellaneous ...	300,000	591,193
	<u>£20,492,000</u>	<u>£20,759,544</u>

2. (a) Dividends were received in respect of an additional period following the liquidation of the remaining assets of the Fund at the end of 1987.
- (b) Receipts of refunds of gratuities do not follow a regular pattern and were less than expected in 1987.
3. The surplus is due mainly to the refund of salary overpayments.

127,740,854	000,210,444
-------------	-------------

NET TOTAL
D. O. BRAONAIN
Accounting Officer.

The amount of loans to training college students outstanding at 31 December, 1987 was 106,513 (Subheads A.2 and F.1(b)).

AN ROINN OIDEACHAIS,
26 Aibreán, 1988.

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

93

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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	205,705,000	200,815,208	4,889,792	—
A.2.—Annual Grants to Vocational Education Committees				
Original	£133,652,000			
Supplementary	12,707,000			
	146,359,000	145,072,051	1,286,949	—
B.1.—Grants under Section 109 of the Vocational Education Act, 1930 ...	53,000	47,756	5,244	—
B.2.—Miscellaneous Vocational Education Services	40,000	45,192	—	5,192
C.—Grants to Secondary School Authorities	31,515,000	31,048,761	466,239	—
D.1.—Comprehensive and Community Schools—Running Costs	46,760,000	46,081,991	678,009	—
D.2.—Regional and other Technical and Specialist Colleges—Running Costs	53,816,000	48,716,000	5,100,000	—
E.—Training of Secondary and Vocational Teachers	1,574,000	1,513,986	60,014	—
F.1.—Superannuation of Secondary, Comprehensive and Community School Teachers	14,407,000	14,137,255	269,745	—
F.2.—Payments to Local Authorities in respect of Superannuation Charges	4,319,000	4,492,409	—	173,409
G.1.—Secondary, Vocational, Comprehensive and Community Schools—Building Grants and Capital Costs	38,000,000	39,027,489	—	1,027,489
G.2.—Regional and other Technical and Specialist Colleges and Specialist Teacher Training Colleges—Building Grants and Capital Costs	11,500,000	10,922,942	577,058	—
H.1.—Secondary Schools—Annual Repayments of Building Loans	6,000	5,125	875	—
H.2.—Payments under Section 51(6) of the Vocational Education Act, 1930 ...	530,000	526,868	3,132	—
I.—Examinations	8,051,000	7,535,301	515,699	—
J.—Publication of Irish Text Books	67,000	66,886	114	—
K.—Miscellaneous	1,000	501	499	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original £549,996,000				
Supplementary 12,707,000 £	562,703,000	550,055,721	13,853,369	1,206,090
			Surplus of Gross Estimate over Expenditure £12,647,279	
	<u>Estimated</u>	<u>Realised</u>		
Deduct—				
L.—Appropriations in Aid				
Original £51,438,000				
Supplementary 12,706,000	64,144,000	70,224,923		
			Surplus of Appropriations in Aid realised £6,080,923	
NET TOTAL			Total Surplus to be surrendered £18,728,202	
Original £498,558,000				
Supplementary 1,000 £	498,559,000	479,830,798		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—The saving is due to a further reduction in the number of students in the schools in question.
- B.2.—Expenditure included payment of a salary increase not originally provided for.
- D.2.—The saving was due in the main to an additional subvention of £4.5 million from the Vote for Labour (No. 38) from the Grant-in-Aid fund for the training and employment of young persons.
- G.2.—The level of expenditure in relation to the purchase of sites and equipment was less than anticipated in the case of regional and other technical and specialist colleges and certain expected expenditure did not arise in the case of specialised teacher training colleges.
- H.1.—The grant towards the cost of loan servicing in respect of one of the schools ceased to be payable earlier than expected.
- I.—Savings arose from a number of factors including the organisation of centres, the allocation of personnel to centres and the rate of fees and expenses payable.
- K.—The minimum token provision was not required in full.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Examination fees of students	4,036,000	4,117,747
2. Sale of Irish Text Books	14,000	30,308
3. Refund of portion of capital grants (Subhead G.1)..	165,000	149,389
4. Receipts from the EEC Social Fund—		
Original	£34,500,000	
Supplementary	12,706,000	
	47,206,000	52,542,518
5. Contributions from the EEC for educational activities	98,000	122,068

Vote 32

	Estimated £	Realised £
6. Contributions towards the building and equipping costs of Community Schools	210,000	185,864
7. Superannuation, etc., of Secondary, Comprehensive and Community School Teachers:		
(a) Contributions to Secondary Teachers' Superannuation Scheme	9,947,000	9,933,405
(b) Contributions to Secondary Teachers' Spouses' and Children's Pension Scheme	2,110,000	2,180,103
(c) Refund of gratuities under Secondary Teachers' Superannuation Scheme	8,000	11,457
8. Miscellaneous	350,000	952,064
TOTAL		
Original	£51,438,000	
Supplementary	12,706,000	
	<u>£64,144,000</u>	<u>£70,224,923</u>

- Sales of textbooks were greater than anticipated.
- Estimation of annual receipts is difficult.
- Unanticipated payments were received in respect of 1984/85 claims and receipts in respect of 1986 claims and 1987 advances were greater than anticipated.
- The surplus was due to an expanded programme of work and a favourable currency exchange rate.
- No new Deeds of Trust were signed.
- (c) Refunds of gratuities do not follow a regular pattern and cannot be anticipated with accuracy.
- The surplus is due mainly to increased receipts in respect of recoupment of remuneration of teachers on secondment, enrolment fees of students repeating the Leaving Certificate course, refunds of salary overpayments and the cancellation of out-of-date payable orders.

NOTES

Expenditure charged to Subhead D.1. includes amounts ranging from £65 to £10,000 and totalling £39,518 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 a disturbance allowance of £345 paid to a caretaker who was relocated from a former vocational school to a community school following amalgamation (E.104/4/48).

A loss of £382,559 was written off in European Social Fund receipts due to a discrepancy in the application to the Fund for assistance in respect of Joint CERT/Department of Education Training Programme for the period 1 September, 1979 to 31 August, 1983 — Subhead L.4 (S.18/10/73).

The amount by which local contributions paid fell short of the amount payable in 1987, on the basis of an overall contribution of 5% of the estimated cost of building and equipping community schools, was £14,723.

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
26 Aibreán, 1988.

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

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

STATEMENT OF 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, 1986	2,528,111	1,799,814	2,326,778
Year ended 31st December, 1987	Nil	81,916	67,473
TOTAL	£ 2,528,111	1,881,730	2,394,251

Principal outstanding: (1) £2,528,111 minus (2) £1,881,730 = £646,381

TRAINING AND EMPLOYMENT OF YOUNG PERSONS

STATEMENT OF EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER, 1987

	£	£	£
Receipts from Department of Labour — Training and Employment of Young Persons including the Youth Employment Agency and Related Expenditure (Grant-in-Aid) Account (Vote 38)			33,090,000
Payments:			
Subhead A.2. Work preparation and training	14,829,000		
Middle level technician courses	6,000,000		
		20,829,000	
Subhead D.2. Middle level technician courses		12,261,000	
			33,090,000
Balance on 31st December, 1987			Nil

D. Ó BRAONÁIN,
Accounting Officer.AN ROINN OIDEACHAIS,
26 Aibreán, 1988.

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, 1987, in respect of Capital and Income.

CAPITAL ACCOUNT

	Securities £	Cash £		Securities £	Cash £
Balance on 1st January, 1987:			Securities redeemed, viz.,		
War Loan, 3.5% Stock...	400	—	14% National Loan,		
6% Exchequer Loan,			1985/90	1,800	—
1985/90	500	—	Cash invested in securities,		
7% National Loan,			viz., 11% National Loan,		
1987/92	460	—	1993/98	—	1,800
7.25% ESB Stock,			Balance on 31st December,		
1988/93	94	—	1987:		
9.75% National Loan,			War Loan, 3.5% Stock...	400	—
1984/89	3,874	—	6% Exchequer Loan,		
9.25% Exchequer Loan,			1985/90	500	—
1991/96	1,500	—	7% National Loan,		
15% Conversion Stock,			1987/92	460	—
1988	200	—	7.25% ESB Stock,		
			1988/93	94	—

Vote 32

CAPITAL ACCOUNT—continued

	Securities £	Cash £		Securities £	Cash £
11% National Loan, 1993/98	10,279	—	9.75% National Loan, 1984/89	3,874	—
14% National Loan, 1985/90	1,800	—	9.25% Exchequer Loan, 1991/96	1,500	—
Transferred from Income Account for investment	—	1,800	15% Conversion Stock, 1988	200	—
Securities bought, viz., 11% National Loan, 1993/98	1,759	—	11% National Loan, 1993/98	12,038	—
	<u>£20,866</u>	<u>£1,800</u>		<u>£20,866</u>	<u>£1,800</u>

INCOME ACCOUNT

	£		£
Balance on 1st January, 1987	6,292	Travelling and subsistence expenses of members of the Council	5,419
Registration fees	5,323	Recoupment of portion of the salary of the officer who acts as Secretary to the Registration Council	65
Dividends received	1,494	Payments to retired registered teachers and to the legal personal represen- tatives of deceased registered teachers out of surplus income under regulation 6 of the Registration Council Regulations	—
Stock redeemed viz., 14% National Loan 1985/90	1,800	Miscellaneous payments	30
	<u>£14,909</u>	Transferred to Capital Account for investment	1,800
		Balance on 31st December, 1987	<u>7,595</u>
			<u>£14,909</u>

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
26 Aibreán, 1988.

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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	2,954,000	3,069,448	—	115,448
B.—Transport Services	11,000	12,524	—	1,524
C.—Building and Equipment Grants ...	2,080,000	1,581,075	498,925	—
D.—Courses in Child Care	11,000	5,126	5,874	—
E.—Superannuation	11,000	24,764	—	13,764
GROSS TOTAL	£ 5,067,000	4,692,937	504,799	130,736
			Surplus of Gross Estimate over Expenditure <u>£374,063</u>	
	Estimated	Realised		
Deduct—				
F.—Appropriations in Aid	58,000	73,081	Surplus of Appropriations in Aid realised <u>£15,081</u>	
NET TOTAL	£ 5,009,000	4,619,856	Total Surplus to be surrendered <u>£389,144</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The service was used more extensively than anticipated.
- C.—Construction work on a major project did not commence as early in 1987 as expected.
- D.—Fewer courses than anticipated were held.
- E.—Unanticipated expenditure resulted from the death of a member of staff.

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	57,000	72,281
	<u>£58,000</u>	<u>£73,081</u>

Vote 33

- 1. Miscellaneous receipts were less than anticipated.
- 2. Some contributions for previous years were not received until 1987.

NOTE

The expenditure charged to Subhead A includes a sum of £10,003 paid in settlement of a claim for compensation and legal costs arising from an accident at Finglas Childrens' Centre (S.18/35/78).

D. Ó BRAONÁIN,
Accounting Officer.

AN ROINN OIDEACHAIS,
26 Aibreán, 1988.

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.

HIGHER EDUCATION

Vote 34

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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	509,000	490,000	19,000	—
A.2.—An tÚdarás um Ard-Oideachas — General (Non-Capital) grants to Universities and Colleges and Designated Institutions of Higher Education	106,604,000	106,143,000	461,000	—
A.3.—An tÚdarás um Ard-Oideachas — Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education	11,800,000	11,736,000	64,000	—
A.4.—An tÚdarás um Ard-Oideachas — Capital Grants for Furniture and Equipment for Universities and Colleges and Designated Institutions of Higher Education	2,100,000	2,100,000	—	—
B.—Dublin Dental Hospital — Dental Education Grant	1,598,000	1,598,000	—	—
C.—Cork Hospitals Board — General Expenses	2,000	375	1,625	—
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	53,000	—	53,000	—
D.2.—Grant-in-Aid Fund for Capital Furniture and Equipment Costs for Third Level Institutions not funded by An tÚdarás um Ard-Oideachas	104,000	104,000	—	—
E.—Dublin Institute for Advanced Studies	1,875,000	1,875,000	—	—
GROSS TOTAL	£ 124,645,000	124,046,375	598,625	—
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure <u>£598,625</u>	
<i>Deduct—</i> F.—Appropriations in Aid	1,000	—	Deficiency in Appropriations in Aid realised <u>£1,000</u>	
NET TOTAL	£ 124,644,000	124,046,375	Net Surplus to be surrendered <u>£597,625</u>	

Vote 34

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—Audit fees for which provision was made did not fall due for payment in 1987.

D.1.—Certain works provided for were not carried out in 1987.

APPROPRIATIONS IN AID

There were no receipts in 1987.

	NOTE
In addition to the amounts issued from the Vote, extra amounts were issued from the Vote for Increases in Remuneration and Pensions (No. 50) as follows:—	
Dublin Dental Hospital — Dental Education Grant...	£ 18,000
Dublin Institute for Advanced Studies...	17,000

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

Grant-in-Aid, 1987	£ Nil
Expenditure, 1987	Nil
Balance on 31st December, 1987	Nil

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

Grant-in-Aid, 1987	£ 104,000
Expenditure, 1987	104,000
Balance on 31st December, 1987	Nil

AN ROINN OIDEACHAIS,
26 Aibreán, 1988.

D. Ó BRAONÁIN,
Accounting Officer.

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

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1987, compared with the sum granted, for the salaries and expenses of the Office of the Minister for the Marine, including certain services administered by that Office and for payment of certain grants and sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ...	3,512,000	3,443,993	68,007	—
A.2.—Consultancy Services	22,000	20,524	1,476	—
A.3.—Commissions and Special Enquiries	1,000	—	1,000	—
B.1.—Travelling and Incidental Expenses	538,000	562,133	—	24,133
B.2.—Postal and Telecommunications Services	169,000	185,124	—	16,124
B.3.—Office Machinery and other Office Supplies	45,000	107,796	—	62,796
C.—Coast Life Saving Service—Equipment, Stores and Maintenance	27,000	22,370	4,630	—
D.—Sea Fisheries Development	399,000	370,529	28,471	—
E.1.—Main Fishery Harbour Works, including payments under the Fishery Harbour Centres Act, 1968	1,700,000	1,696,789	3,211	—
E.2.—Fishery Harbour Centres Fund—Grant under Fishery Harbour Centres Act, 1968	1,000	—	1,000	—
F.—Grants for Commercial Harbours .. <i>Original</i> £1,868,000 <i>Less Supplementary</i> 400,000	1,468,000	711,663	756,337	—
G.1.—An Bord Iascaigh Mhara—Administration and Current Development (Grant-in-Aid)	3,892,000	3,876,936	15,064	—
G.2.—An Bord Iascaigh Mhara—Capital Development (Grant-in-Aid)	2,020,000	1,895,708	124,292	—
G.3.—Repayment of Advances	1,250,000	1,250,000	—	—
H.—Inland Fisheries Development	5,582,000	5,618,210	—	36,210
I.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid)	70,000	50,000	20,000	—
J.—Grants under EEC Individual Projects Scheme	1,000	—	1,000	—
K.—Expenditure in connection with the Acquisition of Fisheries and other property	351,000	349,769	1,231	—

Vote 35

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Repayments of Compensation for Fish Withdrawals	1,000	—	1,000	—
M.—Electronic Equipment for Coastal Radio Stations	450,000	64,861	385,139	—
N.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	1,000	36	964	—
N.2.—Pensions and Allowances to Seamen or their Dependents and Medical Expenses of Seamen (No. 19 of 1946)	59,000	40,175	18,825	—
O.—Subscriptions to International Organisations	50,000	49,579	421	—
P.—Grant to Royal National Lifeboat Institution	100,000	100,000	—	—
Q.—Payments to General Lighthouse Fund	1,000	—	1,000	—
R.— <i>Ex-gratia</i> payments to certain Pensioners of Irish Shipping Ltd.	45,000	42,571	2,429	—
S.—Shipping Investment Grants	1,500,000	515,000	985,000	—
T.—Payments for Bulk Carrier	1,000	—	1,000	—
U.—Grant to Irish Merchant Seamen's Memorial Committee	1,000	—	1,000	—
W.—Expenditure in connection with the Wreck M.V. "Kowloon Bridge"				
Original Nil				
Supplementary £401,000				
	401,000	421,717	—	20,717
GROSS TOTAL				
Original £23,657,000				
Supplementary 1,000				
	£ 23,658,000	21,395,483	2,422,497	159,980
			Surplus of Gross Estimate over Expenditure £2,262,517	
			Deficiency in Appropriations in Aid realised £34,534	
Deduct—				
V.—Appropriations in Aid	1,396,000	1,361,466		
NET TOTAL				
Original £22,261,000				
Supplementary 1,000				
	£ 22,262,000	20,034,017	Net Surplus to be surrendered £2,227,983	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Dividend from Arramara Teoranta £3,900

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Expenditure on consultancies was less than anticipated.
- B.2.—Expenditure on telephones was greater than anticipated following the expansion of the Department's functions.
- B.3.—Excess was due to the purchase of necessary computer equipment.
- C.—Saving was due to the non-delivery of equipment for which provision had been made.
- D.—The saving was due to (i) certain works planned under the Bantry Bay package not being undertaken and (ii) expenditure on boat hire being less than anticipated.
- F.—The saving arose because (i) a Government decision reduced the original allocation and (ii) expenditure on the Cork Harbour Scheme was less than anticipated.
- G.2.—The saving arose because (i) grants approved under Marine Credit Plan did not mature for payment as early as anticipated and (ii) expenditure on ice plants was curtailed pending the outcome of a review of State funding in this area.
- I.—The amount required by the Salmon Research Trust was less than anticipated.
- M.—The saving arose because provision of VHF radio equipment had not been completed before the end of the year.
- N.1.—It is difficult to accurately estimate this type of expenditure.
- N.2.—The cost of hospitalisation and medical care of a disabled pensioner was less than expected.
- R.—Expenditure was less than anticipated due to the deaths of two pensioners.
- S.—The saving arose because of a Government decision to curtail expenditure in this area.
- W.—Excess arose because the oil removal operation and incidental expenses arising from the Kowloon Bridge incident were greater than anticipated.
- A.3, E.2, J, L, Q, T and U — These token provisions were not required.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Proceeds of fines and forfeitures in respect of fishery offences..	875,000	528,437
2. Lettings of fishing rights	10,000	10,536
3. Receipts under the Merchant Shipping and Mercantile Marine Acts	144,000	72,365
4. Receipts from Radio, Telephone and Telegraph traffic	117,000	221,896
5. Receipts under the Foreshore Act, 1933 and the State Property Act, 1954	94,000	98,375
6. Miscellaneous receipts	156,000	429,857
	<u>£1,396,000</u>	<u>£1,361,466</u>

1. The number of vessels detained was less than anticipated due to court injunctions restraining the authorities from applying crewing restrictions on certain Spanish owned vessels registered in Ireland and Britain.

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2. Rents realised from certain lettings were greater than anticipated.
3. An anticipated increase in fees did not take place during the year.
4. and 6. It is difficult to accurately estimate these receipts.

Miscellaneous receipts comprise:—

	£
Receipts from the sale of State land at Lough Atalia	145,494
Receipts from the Moy Fishery	111,207
Refund from the EEC in respect of certain consultancy and related services	102,026
Refunds of air fares from the EEC	27,353
Refunds of salary	17,602
Salmon export licences	15,000
Sale of two boats	5,150
Refund from the EEC in respect of analysis of fish oils	1,740
Sale of Fish	1,517
Special local licence receipts	1,282
Receipts from permits issued under the Dumping at Sea Act, 1981	370
Administration of the Salmon Conservancy Fund	300
Sale of lobster gauges	205
Miscellaneous	611
	<u>£429,857</u>

EXTRA REMUNERATION

Ten officers received sums ranging from £400 to £5,631 in respect of overtime. A total of £19,087 was paid to thirty-five officers.

Five officers received allowances ranging from £571 to £1,182 for attendance at certain meetings abroad. A total of £6,512 was paid to twenty officers.

Two Fishery Officers received *ex-gratia* payments of £2,000 and £1,200 for extra attendance (E.109/15/87).

A Fishery Officer received a sum of £133 arising from the revision of a higher duty allowance paid to him during the period 17th October, 1983 to 16th October, 1986.

A Serological Assistant on loan from Department of Agriculture and Food received an allowance of £514 for the performance of laboratory technician duties during the period 27th September, 1986 to 26th June, 1987 (E.34/1/79).

NOTES

A sum of £178 was spent on gifts for visiting EEC dignitaries (S.27/13/77).

A loss by theft to the value of £165 was written off (D.305/1/63).

A total of £46 was paid in four cases involving nugatory payments (D.305/1/63).

A total of £41 was paid in respect of damage to vehicles on hire to the Department (D.305/1/63).

A sum of £10 was paid *ex-gratia* to an employee in respect of medical expenses incurred as a result of an injury sustained in the course of his employment (E.109/83/67).

The operations of the Moy Fishery resulted in a surplus of £2,554.

Ex-gratia lump sums totalling £11,273 were paid to thirty officers of various grades in respect of certain outstanding adjudication awards. Amounts paid varied from £142 to £614 (E.157/14/86 and Department of Finance sanction dated 24th June, 1987).

FIONÁN Ó MUIRCHARTAIGH,
Accounting Officer.

ROINN NA MARA,
29th April, 1988.

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

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

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1987

Receipt from Vote 51	£ 63,924
Payment to Central Fisheries Board... ..	63,924
Balance at 31st December, 1987	Nil

FÍONÁN Ó MUIRCHEARTAIGH.
Accounting Officer.

ROINN NA MARA,
25th April, 1988.

CUNTAS ar an tsuim a caitheadh, sa bhliain dar chríoch 31 Nollaig, 1987, i gcomparáid leis an tsuim a deonadh, le haghaidh tuarastail agus costais Roinn na Gaeltachta, maille le deontais le haghaidh tithe agus ildeontais-i-gcabhair.

Seirbhís	Deontas	Caiteachas	Caiteachtas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
A.—Tuarastail, Pá agus Liúntais	£ 936,000	£ 890,220	£ 45,780	£ —
B.—Costais Taistil agus Costais Theagh-mhasacha	143,000	135,980	7,020	—
C.—Seirbhísi Poist agus Teileachumarsáide	50,000	47,646	2,354	—
D.—Tithe Gaeltachta — Deontais faoi Achtanna na dTithe (Gaeltacht), 1929 go 1979	1,625,000	1,794,740	—	169,740
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht	1,840,000	1,542,260	297,740	—
F.—Scéimeanna Cultúrtha agus Sóisialta	1,590,000	1,667,835	—	77,835
G.—Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair)	2,248,000	2,248,000	—	—
H.1.—Údarás na Gaeltachta — Caiteachas Reatha (Deontas-i-gCabhair) ...	2,322,000	2,322,000	—	—
H.2.—Údarás na Gaeltachta — Caiteachas Caipitil (Deontas-i-gCabhair) ...	8,520,000	8,520,000	—	—
I.—Oifig Eorpach do Theangacha Neamh-fhorleathana	28,000	28,000	—	—
AN MÓR IOMLÁN	£ 19,302,000	19,196,681	352,894	247,575
			Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £105,319	
			Farasbarr sna Leithris-i-gCabhair a fuarthas £25,132	
Baintear de— J.—Leithris-i-gCabhair	6,000	31,132		
AN GLAN-IOMLÁN	£ 19,296,000	19,165,549	Farasbarr Iomlán atá le tabhairt suas £130,451	

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

D.—Tuilleadh níos mó deontas i rith na bliana ná mar a bhíodhas ag súil leis.

E.—Is mar seo a leanas a bhí an caiteachas ar scéimeanna feabhsúcháin sa Ghaeltacht:—

Caiteachas Caipitil—		£	£
Bóithre	...	213,669	
Uisce agus séarachas	...	21,031	
Muiruibreacha	...	199,333	
Forbairt chomharchumann	...	114,040	
Hallaí agus Coláistí Gaeilge	...	107,600	
Cóiríocht saoire	...	13,100	
Saoráidí ilghnéitheacha	...	62,570	
			731,343
Caiteachas Eile—			
Uisce agus séarachas	...	531,270	
Forbairt chomharchumann	...	279,647	810,917
			£1,542,260

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 bhréis ar dheontais ó Bhord Fáilte Éireann) do chlós carbháin agus d'ionad campála.

Maidir le hiasachtaí saor ó ús a tugadh do Chomharchumannn áirithe idir 1977 agus 1983,7 ^{3378,972}
 discríobhadh, le cead na Roinne Airgeadais, méid £214,500 i rith na mbliana den iomlán £379,500 a bhí ag seasamh amach ar 31 Nollaig, 1986 (S.29/2/815).

Ní dheachaigh oibreacha ar aghaidh chomh tapaídh agus a measadh faoi chuid de na scéimeanna — muiruibreacha ach go háirithe. ^{should be 3374,500}

F.—Is mar seo a leanas a bhí an caiteachas ar na deontais chun cabhrú le:—

	£
Tuismitheoirí nó caomhnóirí daltaí áirithe arb i an Ghaeilge gnáth-theanga an teaghlaigh acu	69,360
Scéim Spreagtha na Gaeilge i dtithe cónaithe nua	3,400
Lucht iostais a choinníonn foghlaiméoirí aitheanta Gaeilge	1,156,950
Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha i nGaeilge	170,984
Comhaltas Ceoltóirí Éireann	130,000
Seirbhísí Ilghnéitheacha (Siamsa Tíre etc.)	137,141
	£1,667,835

LEITHRIS I GCABHAIR

	Mar a measadh	Mar a fuarthas
	£	£
1. Aisíoc íasachtaí	1,000	4,762
2. Fáiltais ilghnéitheacha	5,000	26,370
	£6,000	£31,132

2. Ní féidir fáiltais mar seo a mheas go cruinn. Is iad is mó atá san áireamh ná (i) aisíoc deontas (£25,299 san iomlán) ó Oifig na nOibreacha Poiblí i leith muiruibreacha agus (ii) suimeanna (£410 san iomlán) in orduithe iocaíochta a eisíodh roimh 1 Eanáir 1987 agus a cuireadh ar ceal ina dhiaidh sin tar éis dóibh dul as dáta.

LUACH SAOTHAIR BHREISE

Fuair Oifigeach Feidhmiúcháin £1,080 mar Rúnaí ar Arramara Teoranta.
Íocadh £485 in iomlán le beirt oifigeach i leith ragoibre.

NÓTA

Íocadh cnapshuimeanna *ex-gratia* dár mhéid £1,553 in iomlán le deich n-oifigeach i leith damhachtaintí eadrána áirithe gan ioc. Suimeanna idir £98 agus £175 a bhí i gceist (Cead na Roinne Airgeadais 16 Meitheamh, 1987).

CUNTAS CHISTE NA GAEILGE

	£
Fuilleach ar 1 Eanáir, 1987	12,970
Deontas-i-gCabhair, 1987	2,248,000
	2,260,970

Íocaíochtaí le—

	£
Bord na Gaeilge	1,100,000
Bord na Leabhar Gaeilge	194,923
Comhdháil Náisiúnta na Gaeilge	248,000
Gael-Linn	323,000
Conradh na Gaeilge	112,000
An tOireachtas	56,000
Cumann na bhFiann	86,000
An Comhlachas Náisiúnta Drámaíochta	58,000
Taibhdhearc na Gaillimhe	56,000
Amharclann Ghaoth Dobhair	2,500
An Gael-Acadamh	14,500
	2,250,923
Fuilleach ar 31 Nollaig, 1987...	£10,047

SÉAN OLDEN,
Oifigeach Cuntasáíochta.

ROINN NA GAELTACHTA,
25 Márta, 1988.

Do scrúdaigh mé na Cuntais sin thuas de réir forálacha an *Exchequer and Audit Departments Act, 1921*. Fuair mé an t-olas agus na minithe a bhí uaim, agus de thoradh an iniúchadh atá déanta agam, deimhním gurb é mo thuairim go bhfuil na Cuntais sin cruinn.

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1987, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Agriculture and Food, 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 ...	58,135,000	59,071,796	—	936,796
A.2.—Office Machinery and other Office Supplies	955,000	641,838	313,162	—
A.3.—Travelling and Incidental Expenses	5,585,000	5,230,428	354,572	—
A.4.—Postal and Telecommunications Services	2,754,000	2,328,159	425,841	—
A.5.—Advertising and Publicity	357,000	361,745	—	4,745
A.6.—Consultative Councils, Inquiries and Reports	38,000	28,181	9,819	—
A.7.—Consultancy Services	5,000	9,425	—	4,425
EDUCATION, RESEARCH AND ADVISORY SERVICES				
B.1.—National Botanic Gardens	767,000	771,970	—	4,970
B.2.—An Foras Talúntais — Grant-in-Aid for General Purposes	16,757,000	16,757,000	—	—
B.3.—An Foras Talúntais — Grant-in-Aid for Capital Purposes	100,000	100,000	—	—
B.4.—Research and Testing	1,605,000	1,469,994	135,006	—
B.5.—County Committees of Agriculture...	50,000	50,000	—	—
B.6.—Irish Co-operative Organisation Society — Grant for General Expenses	22,000	22,000	—	—
B.7.—Irish Countrywomen's Association—Grant for General Expenses	24,000	24,200	—	200
B.8.—Macra na Feirme — Grant for General Expenses	45,000	45,000	—	—
B.9.—Federation of Irish Bee-Keepers' Association — Grant for General Expenses	1,000	1,000	—	—
B.10.—Prizes at Shows, etc.	20,000	20,000	—	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.11.—Muintir na Tíre — Grant-in-Aid for General Expenses	30,000	30,000	—	—
B.12.—An Chomhairle Oiliúna Talmhaíochta — Grant-in-Aid for General Purposes	18,310,000	18,310,000	—	—
B.13.—An Chomhairle Oiliúna Talmhaíochta — Grant-in-Aid for Capital Purposes	250,000	241,267	8,733	—
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE				
C.1.—Improvement of Livestock	575,000	559,841	15,159	—
C.2.—Bovine Tuberculosis Eradication ...	25,200,000	23,923,288	1,276,712	—
C.3.—Brucellosis Eradication	2,535,000	2,638,881	—	103,881
C.4.—General Disease Control and Eradication	1,345,000	253,076	1,091,924	—
C.5.—Payments to Bovine Tuberculosis and Brucellosis Eradication Schemes Depopulation Fund (Grant-in-Aid)	2,250,000	2,100,000	150,000	—
PRODUCTION AND DEVELOPMENT AIDS				
D.1.—Poultry and Eggs	25,000	25,244	—	244
D.2.—Scheme of Assistance for the expansion of the Cattle Breeding Herd ...	8,000	7,238	762	—
D.3.—Aid for National Potato Co-operative	25,000	—	25,000	—
D.4.—Aid for Horticultural Co-operatives	50,000	15,875	34,125	—
D.5.—Market Co-ordination for Horticultural Industry	30,000	—	30,000	—
D.6.—Grants for Conversion of Glasshouse Heating to Solid Fuel	50,000	334	49,666	—
D.7.—Weather Damage Relief Schemes ...	1,000	14,764	—	13,764
FOOD SUBSIDIES				
E.—Subsidies on Milk and Dairy Produce	1,000,000	1,103,370	—	103,370
OTHER SERVICES				
F.1.—Agricultural Credit Corporation ...	1,000	1,192	—	192
F.2.—Payment under Exchange Rate Guarantee on Loans for Agricultural Purposes	4,500,000	6,472,280	—	1,972,280
F.3.—Interest Subsidy Scheme for Non-Development Farmers	1,000	5,039	—	4,039

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.4.—Interest Subsidy Scheme for Farmers in Severe Financial Difficulty	500,000	283,480	216,520	—
G.1.—Pension Payments to Former Employees of the Dairy Disposal Company Limited	40,000	42,041	—	2,041
G.2.—Pigs and Bacon Commission — Pension Payments, etc., to Former Employees and Winding up Expenses	19,000	23,969	—	4,969
H.1.—C��ras Beostoic agus Feola — Grant-in-Aid for General Expenses	965,000	965,000	—	—
H.2.—Beef Classification Scheme	50,000	49,978	22	—
I.—B��rd na gCapall — Grant-in-Aid for General Expenses	250,000	228,888	21,112	—
J.1.—International Co-operation	450,000	297,501	152,499	—
J.2.—Payment to World Food Programme (Grant-in-Aid) Account (Grant-in-Aid)	1,453,000	1,453,000	—	—
J.3.—Food and Agriculture Organisation—Contributions to Schemes	135,000	104,340	30,660	—
J.4.—Food Aid Convention under International Wheat Agreement (Grant-in-Aid) Account (Grant-in-Aid)	218,000	218,000	—	—
J.5.—Food and Agriculture Organisation—International Fertiliser Supply Scheme	389,000	383,250	5,750	—
K.—Miscellaneous Services — Token Provisions	2,000	2,398	—	398
LAND COMMISSION SERVICES				
L.1.—Legal Expenses	9,000	12,932	—	3,932
L.2.—Statutory Contributions to Land Bond Fund	4,739,000	4,572,502	166,498	—
L.3.—Deficiencies from Sales of Land Bonds allocated to Government Departments	1,000	—	1,000	—
L.4.—Deficiency of Income from Un-tenanted Land	2,766,000	2,766,000	—	—
L.5.—Life Annuities (Land Act, 1965), Advances, Compensation, Additional Allowances and Auctioneers' Commission	8,000	8,029	—	29
L.6.—Promotion of Long Term Leasing of Land	25,000	4,000	21,000	—
L.7.—Gratuities to Ex-Employees	1,000	420	580	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
L.8.—Improvement of Estates, etc.	£ 297,000	£ 246,344	£ 50,656	£ —
SCHEMES OPERATED IN IMPLEMENTATION OF EEC REGULATIONS AND DIRECTIVES				
M.1.—Farm Improvement Programme, Farm Modernisation Scheme and Western Measures	14,650,000	14,653,381	—	3,381
M.2.—Life Annuities and Premiums — EEC Directive No. 72/160	1,110,000	1,043,707	66,293	—
M.3.—Aids to Farmers in certain Less Favoured Areas	£63,600,000			
<i>Original</i>	£63,600,000			
<i>Less Supplementary</i>	1,889,000			
	61,711,000	60,470,269	1,240,731	—
M.4.—Market Intervention — Incidental Expenses				
<i>Original</i>	£92,598,000			
<i>Supplementary</i>	16,600,000			
	109,198,000	105,805,474	3,392,526	—
M.5.—Market Intervention — Losses by Deficiency, Accident, etc.	800,000	1,448,360	—	648,360
M.6.—Grants for Marketing and Process- ing of Agricultural Products	490,000	235,071	254,929	—
M.7.—Special Premium on Exports of Beef to the United Kingdom				
<i>Original</i>	£10,500,000			
<i>Supplementary</i>	5,200,000			
	15,700,000	15,937,497	—	237,497
M.8.—Aids to Horticultural Producer Groups	30,000	11,597	18,403	—
M.9.—Programme of Special Measures for Ireland	110,000	69,823	40,177	—
M.10.—Scheme for Cessation of Milk Production	1,020,000	1,009,395	10,605	—
GROSS TOTAL				
<i>Original</i>	£340,631,000			
<i>Supplementary</i>	19,911,000			
	£ 360,542,000	354,981,071	9,610,442	4,049,513
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £5,560,929	
Deduct—				
N.—Appropriations in Aid				
<i>Original</i>	£158,660,000			
<i>Supplementary</i>	19,910,000			
	£ 178,570,000	177,714,373		Deficiency in Appropriations in Aid realised £855,627
NET TOTAL				
<i>Original</i>	£181,971,000			
<i>Supplementary</i>	1,000			
	£ 181,972,000	177,266,698		Net Surplus to be surrendered £4,705,302

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

- Balance of surplus arising from the dissolution of the Church Temporalities Fund £4,607.
- Sale of lands at Abbotstown £2,600.
- Sales of surplus furniture and equipment £200.
- Agricultural levies collected under EEC regulations and paid to the Exchequer amounted to £9,491,927.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Some anticipated projects were not implemented and equipment purchases were deferred.
- A.3.—Increases in travel and subsistence rates in line with inflation were lower than estimated.
- A.4.—Volume of post and telephone rental expenditure were less than expected.
- A.6.—An advisory council was discontinued on the expiration of its term of office early in the year.
- A.7.—Expenditure on an unanticipated survey caused this excess.
- B.4.—The saving was mainly due to lower costs and the non-delivery of some machinery and equipment before the year-end.
- C.2.—Compensation for reactors was lower than expected due to reducing disease levels.
- C.4.—An expected large payment of compensation following an outbreak of poultry disease was not finalised before the end of the year.
- C.5.—Depopulation of T.B. infected herds was somewhat lower than anticipated.
- D.2.—The number of residual payments was slightly less than expected.
- D.3.—Conditions for the grant of aid were not met by the Co-operative.
- D.4.—An expected claim did not materialize before the end of the year.
- D.5.—There was no expenditure because of delays in the establishment of a proposed producer group.
- D.6.—Only one small claim for a conversion grant was received mainly due to falling oil prices and difficulties in securing loan finance.
- D.7.—Residual payments arose following clarification of deferred applications and some late claims.
- E.—Residual payments on milk subsidies were somewhat greater than anticipated.
- F.1.—Payments in respect of sundry loan schemes were slightly greater than expected.
- F.2.—Exchange rate fluctuations were greater than estimated.
- F.3.—Residual payments were greater than expected.
- F.4.—A number of claims were deemed ineligible and disallowed.
- G.1.—Pension increases were slightly higher than expected.
- G.2.—Payment in respect of some *ex-gratia* pensions covering the previous year had to be made.
- I.—Expenditure was slightly less than expected.
- J.1.—The saving arose mainly because the contribution to the F.A.O. budget was substantially less than envisaged.
- J.3.—Costs for officers employed on schemes were lower than estimated.
- K.—Payments on old claims under discontinued schemes were slightly more than expected.

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- L.1.—Costs on cases arising from the winding down of the Land Commission were greater than expected.
- L.3.—It was unnecessary to draw on this subhead during the year.
- L.6.—An anticipated advertising campaign was not undertaken.
- L.7.—The number eligible for gratuities was smaller than expected.
- L.8.—Progress in the allotment programme was slightly slower than anticipated.
- M.2.—A number of annuitants died and increases in the level of annuities in line with inflation were less than estimated.
- M.5.—Some EC determinations of losses on beef and dairying expenditure were greater than expected.
- M.6.—Progress in the number of projects proceeded with and the associated amount of aid was less than expected.
- M.8.—Only one application for aid was received.
- M.9.—Building work on projects was not completed as quickly as anticipated.

APPROPRIATIONS IN AID

	Corresponding Debit Subhead	Estimated £	Realised £
1. Recoupment of salaries, etc., of officers on loan to outside bodies	A.1	80,000	250,786
2. Recoupment by EEC of certain travelling expenses	A.3	441,000	498,349
3. Receipts from sale of livestock and farm produce, etc., at National Botanic Gardens	B.1	18,000	17,681
4. Receipts from sales of vaccines, livestock, farm produce, etc., at Veterinary Research Laboratory and farm at Abbotstown; recoupment of quarantine expenses at Spike Island; Pesticides Registration Scheme	B.4 & C.4	238,000	258,316
5. Receipts from seed testing fees, certification fees, licensing fees, etc., and receipts from Backweston Farm	B.4	1,068,000	871,956
6. Receipts from EEC relating to agricultural, educational and advisory facilities under Western Package	B.12	185,000	98,535
7. Receipts from licences and from sale and leasing of livestock	C.1	214,000	133,015
8. Receipts from farmer contributions towards the cost of eradicating Bovine Disease	C.2, C.3 & C.5	19,400,000	19,195,013
9. Receipts from fees in respect of poultry hatchery licences	D.1	1,000	38,812
10. Receipts under exchange rate guarantee on loans for agricultural purposes	F.2	1,000	409,649
11. Repayment of advances under Grain Storage (Loans) Act, 1951, etc.	K	16,000	15,651

Vote 37

	Corresponding Debit Subhead	Estimated £	Realised £
12. Receipts from the resale of land purchased under the Farmers' Retirement Scheme			
<i>Original</i>			
<i>Less Supplementary</i>	K	500,000	542,062
13. Fees and costs recovered	L.1	2,000	93
14. Surplus income of Rent and Interest Accounts ...	L.4	34,000	22,685
15. Excess Annuities, etc.			
<i>Original</i>			
<i>Supplementary</i>			
		1,900,000	2,131,057
16. Contributions towards improvements expenditure...	L.8	80,000	44,436
17. Interest on bank deposits held by the Land Commission in connection with its operations ...		50,000	98,486
18. Receipts from EEC under Farm Improvement Programme, Farm Modernisation Scheme, Western Measures and EEC Interest Subsidy Scheme			
<i>Original</i>			
<i>Less Supplementary</i>	M.1	11,963,000	11,983,683
19. Receipts from farm visits by Department and ACOT staff in connection with Farm Improvement Programme	M.1.	500,000	252,920
20. Receipts from EEC under Farmers' Retirement Scheme	M.2.	8,000	4,743
21. Receipts from EEC under Scheme of Aids to Farmers in Less Favoured Areas... ..	M.3.	34,900,000	34,782,967
22. Receipts from EEC of incidental expenses arising out of market intervention			
<i>Original</i>			
<i>Supplementary</i>	M.4	79,934,000	78,309,807
23. Receipts in respect of intervention stock losses, etc.			
<i>Original</i>			
<i>Supplementary</i>	M.5	970,000	972,956
24. Receipts from forfeited deposits and securities under EEC intervention, export refund, etc. arrangements		350,000	555,805
25. Receipts from the United Kingdom Government in respect of the special premiums on exports of beef to the United Kingdom			
<i>Original</i>			
<i>Supplementary</i>	M.7	15,700,000	16,033,693
26. Receipts from EEC under Programme of Special Measures for Ireland	M.9	70,000	84,531

Vote 37

	Corresponding Debit Subhead	Estimated	Realised
		£	£
27. Receipts from licences, inspection fees, etc. under Agricultural Produce (Fresh Meat) Acts and Pigs and Bacon Acts		7,050,000	7,322,415
28. Receipts from veterinary inspection fees for live exports		450,000	350,815
29. Receipts from fees for dairy premises inspection services		2,200,000	2,147,135
30. Other Receipts		247,000	276,321
TOTAL			
	<i>Original</i>	£158,660,000	
	<i>Supplementary</i>	19,910,000	
		£178,570,000	£177,714,373

- The excess was due to the introduction of recoupment for overtime worked by officials at meat plants.
- Recoupable airfares increased after the estimate was prepared.
- The surplus was due to increased sales of farm produce and a larger volume of laboratory tests.
- The deficit arose mainly because of a shortfall in certification fees due to lower volumes and delays in payment.
- Eligible expenditure on work by ACOT was not as great as anticipated.
- Shortfall was due mainly to reduced receipts from the sale of pigs and delays in the payment of fees.
- The excess was due to the introduction of additional fees and increases in existing fees.
- Exchange rate movements, which are difficult to estimate, resulted in this surplus.
- The volume of resales was slightly greater than provided for in the revised estimate.
- Fees and costs recovered in land cases did not match expectations.
- The amount realized, which was based on the outturn of the previous year, was somewhat less than expected.
- Sales of property for cash which are difficult to estimate were greater than anticipated.
- The volume of improvements work towards which cash contributions were received was less than expected.
- The volume of money on deposit during the year was greater than estimated.
- The number of farm visits on which receipts were obtained was less than expected.
- A number of annuitants, on reaching the maximum age limit of 65 years, ceased to qualify for recoupment.
- Receipts from forfeited deposits are difficult to forecast accurately owing to fluctuations in world trade.
- Claims eligible for recoupment were greater than expected.
- The number of live cattle exported declined significantly.
- Increased fees for inspection services and growth in the number of birds processed at poultry plants gave rise to this small surplus.

EXTRA REMUNERATION

Ninety-four officers of the Department's veterinary staff received gratuities and allowances ranging from £415 to £3,348 in respect of additional work at week-ends. The total amount paid was £132,770.

Fifty-six agricultural officers received amounts ranging from £404 to £3,018 in respect of various extra duties. The total amount paid was £74,493.

The total amount paid to officers of various grades for the performance of higher duties was £43,238, including four officers who received amounts ranging from £486 to £700.

Three indoor foremen received amounts ranging from £1,487 to £1,531 in respect of Sunday duty. The total paid was £4,549.

Fifty-six officers received allowances ranging from £432 to £3,067 for attendance at certain meetings abroad. The total amount paid was £71,472.

Seven hundred and seventy-eight employees received overtime payments ranging from £401 to £13,545. The total amount paid was £1,812,908.

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 £181,028 in connection with arbitration awards.

NOTES

This account includes expenditure of £24,491 in respect of an officer seconded temporarily 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 £1,278 on gifts presented by the Ministers mainly to counterparts in other countries (D.306/24/63).

Subhead I includes £11,388 for pensions paid by the Department from May 1987 under Bord na gCapall's superannuation scheme.

This account includes the following *ex-gratia* payments:—

£225 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)).

£89 to an employee of another Department towards vehicle examination expenses arising from an accident in which a vehicle the property of the Department was involved (Subhead A.3. (D.306/25/62)).

£3,500 in respect of an employee of the Department arising from an injury at work (Subhead A.3. (Department of Finance minute dated 2 July, 1987)).

£170 in respect of hospital and medical fees incurred by four employees of the Department arising from accidents at work (Subhead A.3. (E.109/83/67)).

£18 to a Veterinary Surgeon for treatment of a calf after ear punching under the Calf Premium Scheme (Subhead A.3. (D.300/1/82)).

£3,905 to sixteen 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. £2,898 to twenty-seven herdowners in respect of cattle which passed the test but were found at slaughter to be suffering from tuberculosis. £4,275 to fifteen 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)).

£3,000 to a greyhound owner whose animal was destroyed following injuries in transit while under the Department's supervision (Subhead C.4. (S.90/45/85)).

£21,872 to four poultry producers in respect of restrictions arising from investigations into possible outbreaks of Newcastle disease (Subhead C.4. (S.90/18/69)).

£500 to a land owner in respect of a mapping error of his holding (Subhead K. (D.305/1/86)).

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Well boring work to the value of £21,180 was done on a recoupment basis for the Geological Survey Office and An Foras Forbartha.

In addition to the grant-in-aid issued from the Vote an extra amount of £31,000 was issued to Coras Beostoic agus Feola from the Vote for Increases in Remuneration and Pensions (No. 50).

Office equipment to the value of £50,674 was transferred to the Department from the Farm Classification Office.

The following sums were written off:-

Reference	Amount	
Department of Finance minute dated 29 June, 1987	£859	Fees owed by a firm for veterinary inspection of poultry meat.
Department of Finance minute dated 15 July, 1987	£2,578	Fees owed by a firm for supervision of a poultry quarantine.
D.305/1/86	£1,009	Damage to and theft of Land Commission property.
D.305/1/86, D.305/1/63 and Department of Finance minutes dated 15 April, 1987, 24 June, 1987, 19 August, 1987 and 8 October, 1987	£38,319	Debts for annuities, legal costs, letting rents, compensation, rates and land purchase etc. on various lands held by the Land Commission.
S.314/1/85	£861,630	Losses arising from the disallowance by the EEC of the refund of securities on intervention beef sales.

D. CREEDON,
Accounting Officer.

20th May, 1988.

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 Statements are correct, subject to the observations in my Report.

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

STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31ST DECEMBER, 1987

(Capital Amounts only)

	£
Advances under the Grain Storage (Loans) Act, 1951	41,921
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (a)	5,865
	<u>£47,786</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, 1987

Balance on 1st January, 1987	30,169
Grant-in-Aid (Subhead J.2)	1,453,000
	<u>1,483,169</u>
Contribution to World Food Programme	1,355,427
Balance on 31st December, 1987	<u>£127,742</u>

FOOD AID CONVENTION UNDER INTERNATIONAL WHEAT AGREEMENT (GRANT-IN-AID) ACCOUNT

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1987

	£
Balance on 1st January, 1987...	908,452
Grant-in-Aid (Subhead J.4) ...	218,000
Other Receipts ...	414,338
	<hr/>
	1,540,790
Expenditure ...	721,066
	<hr/>
Balance on 31st December, 1987 ...	£819,724

BOVINE TUBERCULOSIS AND BRUCELLOSIS ERADICATION SCHEMES DEPOPULATION FUND (GRANT-IN-AID)

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1987

	£
Balance on 1st January, 1987...	5
Grant-in-Aid (Subhead C.5) ...	2,100,000
Other Receipts ...	500
	<hr/>
	2,100,505
Grants to Herd Owners ...	2,018,610
	<hr/>
Balance on 31st December 1987 ...	£81,895

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1987

	£	£
Receipts from Vote 51 ...		2,076,528
Payments:—		
Departmental staff ...	377,876	
An Foras Talúntais ...	177,433	
An Chomhairle Oiliúna Talmhaíochta ...	1,542,186	
	<hr/>	2,097,495
Balance on 31st December, 1987 ...		<hr/>
		£20,967 (Dr.)

GRANT-IN-AID FUND FOR GENERAL LAND PURCHASES

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1987

	£
Balance on 1st January, 1987...	127,092
Grant-in-Aid ...	Nil
	<hr/>
	127,092
Expenditure ...	Nil
	<hr/>
Balance on 31st December, 1987 ...	£127,092

D. CREEDON
Accounting Officer.

20th May, 1988

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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 ...	10,800,000	10,503,117	296,883	—
A.2.—Superannuation and Pensions for Members of the Labour Court ...	49,000	39,274	9,726	—
A.3.—Consultancy Services	50,000	9,015	40,985	—
B.1.—Travelling and Incidental Expenses	1,752,000	1,440,655	311,345	—
B.2.—Office Machinery and other Office Supplies	600,000	420,142	179,858	—
C.—Postal and Telecommunications Services	1,125,000	1,066,865	58,135	—
D.—Advertising and Publicity	170,000	38,347	131,653	—
E.—Commissions and Special Inquiries ...	10,000	14,949	—	4,949
F.—Subscriptions to International Organisations	195,000	180,788	14,212	—
G.—Research, including Manpower Surveys	75,000	74,750	250	—
H.—Enterprise Allowance Scheme	6,844,000	5,766,342	1,077,658	—
I.—Social Employment Scheme	43,500,000	43,479,212	20,788	—
J.1.—An Chomhairle Oiliúna—Training, including the Alternance Scheme, and General Expenses (Grant-in-Aid) ...	12,114,000	11,778,000	336,000	—
J.2.—An Chomhairle Oiliúna—Capital Expenditure (Grant-in-Aid)	410,000	410,000	—	—
K.—National Industrial Safety Organisation	29,000	29,000	—	—
L.—Irish Management Institute — Grant for Training	730,000	730,000	—	—
M.—Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (CERT Limited) — Grant for training	524,000	524,000	—	—
N.—Díon —Committee on Welfare Services Abroad — Grants for Emigrant Advisory Services	250,000	250,000	—	—
O.—Grants for Trade Union Education and Advisory Services	684,000	684,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
P.—Employment Incentive Schemes ...	£ 1,750,000	£ 1,792,940	£ —	£ 42,940
Q.—Employment Equality Agency	339,000	315,883	23,117	—
R.—Trade Union Amalgamations	60,000	53,023	6,977	—
S.—College of Industrial Relations — General Expenses (Grant-in-Aid)	45,000	45,000	—	—
T.—Grant-in-Aid Fund for Training and Employment of Young Persons — including the Youth Employment Agency and Related Expenditure (Grant-in-Aid)	98,000,000	98,000,000	—	—
V.—An Foras Aiseanna Saothair				
<i>Original</i>	Nil			
<i>Supplementary</i>	£1,000			
	1,000	—	1,000	—
GROSS TOTAL				
<i>Original</i>	£180,105,000			
<i>Supplementary</i>	1,000			
£	180,106,000	177,645,302	2,508,587	47,889
			Surplus of Gross Estimate over Expenditure <u>£2,460,698</u>	
	<i>Estimated</i>	<i>Realised</i>		
U.—Appropriations in Aid	12,766,000	15,623,629		
			Surplus of Appropriations in Aid realised <u>£2,857,629</u>	
NET TOTAL				
<i>Original</i>	£167,339,000			
<i>Supplementary</i>	1,000			
£	167,340,000	162,021,673		
			Total Surplus to be surrendered <u>£5,318,327</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Payment of a pension and lump sum which had been provided for did not arise.
- A.3.—Consultancy services did not have to be engaged to the extent provided for.
- B.1.—Expenditure under home travel and incidental expenses did not arise to the extent provided for.
- B.2.—The implementation of a number of computerisation projects was delayed.
- C.—Expenditure on telephone services was lower than anticipated.
- D.—Expenditure on advertising was not as high as expected.
- E.—Expenditure in relation to the Interim Board for Occupational Safety and Health was greater than expected due to expanded activity.
- F.—Expenditure was less than anticipated due to a more favourable currency exchange rate.

Vote 38

H.—The uptake was less than expected following new selection criteria under the revised scheme.

Q.—The full provision was not required due to the nonfilling of staff posts.

R.—The total amount of claims which reached the payment stage was less than anticipated.

V.—This was a token estimate to permit of possible expenditure.

APPROPRIATIONS IN AID		Estimated	Realised
		£	£
1. Receipts from the Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal)		110,000	108,831
2. Receipts from European Social Fund		12,176,000	14,956,945
3. Recoupment of salaries, etc. of officers on secondment.. ...		20,000	7,868
4. Recoupment of certain travelling and subsistence expenses from the EEC		80,000	82,402
5. Receipts from Work Permit fees		75,000	84,303
6. Miscellaneous		305,000	383,280
		<u>£12,766,000</u>	<u>£15,623,629</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.
2. Some European Social Fund payments expected in 1988 were received in 1987.
3. The secondment ended earlier than expected.
5. More applications than expected were granted.
6. The largest constituent was £255,363 being a payment by An Chomhairle Oilíúna in respect of certain NMS services. The miscellaneous category is difficult to estimate.

EXTRA REMUNERATION

Two hundred and eleven officers were paid a total of £91,365 in overtime. Of these, fifty-five officers earned amounts in excess of £400 — ranging from £406 to £5,613.

Forty officers were paid a total of £12,052 for attendance at certain meetings abroad. Of these, ten officers received amounts in excess of £400 — ranging from £467 to £1,083.

Thirty-eight clerical assistants received a total of £16,273 for operating word processors. Five clerical officers received allowances totalling £5,158 as general inspectors. Five higher executive officers received a total of £7,666 as industrial relations officers. Two assistant regional directors, one higher executive officer, one occupational guidance officer, two placement officers and one administrative assistant were paid a total of £6,094 for performing higher duties. One assistant principal received £1,825 as head of the Equality Service of the Labour Court. One officer received £553 as an usher.

NOTES

Ex-gratia payments totalling £61 ranging from £12 to £35 were made to three officers in respect of loss or damage to clothing or personal effects in the course of official duties (E.109/41/41).

An *ex-gratia* payment was made to one member of staff for personal injury while on duty totalling £30,000 plus legal costs of £6,832 (Department of Finance sanctions of 4 March, 1987 and 27 May, 1987).

The Account includes expenditure of £90 on a gift given by the Minister to the Director of the European Social Fund on his retirement (Department of Finance sanction of 6 October, 1987).

Ex-gratia lump sums totalling £9,700 were paid to fifty-nine officers of Assistant Principal and Principal Officer and analogous grades in respect of certain outstanding adjudication awards. Amounts paid varied from £22 to £185 (E.157/14/86).

The Department of Labour received two photocopiers total cost £3,322 and one typewriter, cost £553, from the Farm Classification Office in a transfer of redundant office equipment.

DETAILS OF EXPENDITURE ON COMMISSIONS AND SPECIAL INQUIRIES

Commission or Special Inquiry	Expenditure			Total to 31st December, 1987
	Subheads		Total for year ended 31st December, 1987	
	E.	A.1.		
Dion — Committee on Welfare Services Abroad	£ 5,795	£ 2,997	£ 8,792	£ 73,972
Interim Board for Occupational Safety and Health	9,154	4,066	13,220	14,789
£	14,949	7,063	22,012	88,761

MICHAEL F. KEEGAN,
Accounting Officer.

DEPARTMENT OF LABOUR,
12th April, 1988.

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-Reachttaire Cuntas agus Ciste.

STATEMENT OF INCOME AND EXPENDITURE OUT OF THE TRAINING AND EMPLOYMENT OF YOUNG PERSONS (GRANT-IN-AID) FUND FOR THE YEAR ENDED 31ST DECEMBER, 1987

	£	£
Balance at 31st December, 1986		919,997
INCOME		
Grant-in-Aid from Subhead T of Vote 38 (Labour)		98,000,000
Refunds		3,790
		98,923,787
EXPENDITURE		
Youth Employment Agency	6,390,000	
An Chomhairle Oilúna	42,134,000	
CERT Ltd.	2,232,000	
Work Experience Programme	5,186,441	
TEAMWORK	4,544,381	
National Manpower Service — Computerisation	48,125	
Enterprise Allowance Scheme	1,076,668	
Employment Incentive Scheme	3,477,870	
Department of Education	33,090,000	
Health Boards	4,202	
		98,183,687
Balance at 31st December, 1987		£740,100

MICHAEL F. KEEGAN,
Accounting Officer.

DEPARTMENT OF LABOUR,
12th April, 1988.

Vote 38

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, 1987 £	Total to 31st December, 1987 £
Received by the Minister for Labour	96,923,727	462,415,031
Paid by the Minister for Labour into the Exchequer	96,926,331	462,415,031

MICHAEL F. KEEGAN,
Accounting Officer.

DEPARTMENT OF LABOUR,
12th April, 1988.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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 ...	7,894,000	7,860,177	33,823	—
A.2.—Public Service Pensions for former members and widows of former members of the Restrictive Practices Commission	22,000	17,244	4,756	—
A.3.—Consultancy Services	350,000	235,810	114,190	—
B.1.—Travelling and Incidental Expenses	1,050,000	1,014,454	35,546	—
B.2.—Office Machinery and other Office Supplies	388,000	494,587	—	106,587
C.1.—Postal and Telecommunications Services	400,000	390,911	9,089	—
C.2.—Advertising and Publicity	110,000	81,908	28,092	—
D.—Subscriptions to International Organisations, etc.	2,948,000	2,875,316	72,684	—
SHANNON FREE AIRPORT DEVELOPMENT CO. LTD.				
E.1.—Administration and General Expenses (Tourism/Traffic Development)(Grant-in-Aid)	421,000	421,000	—	—
E.2.—Administration and General Expenses (Industrial Development) (Grant-in-Aid)	2,225,000	2,225,000	—	—
E.3.—Grants to Industrialists (Grant-in-Aid)	4,500,000	2,000,000	2,500,000	—
E.4.—Housing Subsidies	434,000	434,000	—	—
F.—Currency Exchange Loss on certain Industrial Credit Corporation plc Foreign Borrowing for Industrial Development	8,500,000	7,969,779	530,221	—
G.1.—Córas Tráchtála — Administration and General Expenses (Grant-in-Aid)	23,022,000	22,972,000	50,000	—
G.2.—Córas Tráchtála — Market Entry and Development Scheme (Grant-in-Aid)	1,250,000	757,529	492,471	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.1.—Institute for Industrial Research and Standards — Administration and General Expenses (Grant-in-Aid) ...	7,927,000	7,927,000	—	—
H.2.—Institute for Industrial Research and Standards — Capital Expenditure (Grant-in-Aid) ...	156,000	156,000	—	—
I.—Kilkenny Design Workshops Ltd.—Administration and General Expenses (Grant-in-Aid) ...	714,000	714,000	—	—
INDUSTRIAL DEVELOPMENT AUTHORITY				
J.1.—Administration and General Expenses (Grant-in-Aid) ...				
<i>Original</i> ...	£16,017,000			
<i>Less Supplementary</i> ...	150,000			
	15,867,000	15,867,000	—	—
J.2.—Grants to Industry (Grant-in-Aid) ...				
<i>Original</i> ...	£136,100,000			
<i>Less Supplementary</i> ...	2,030,000			
	134,070,000	133,847,000	223,000	—
J.3.—Building Operations (Grant-in-Aid) ...				
<i>Original</i> ...	£805,000			
<i>Less Supplementary</i> ...	20,000			
	785,000	721,725	63,275	—
K.—Irish Productivity Centre — Administration and General Expenses (Grant-in-Aid) ...				
<i>Original</i> ...	£437,000			
<i>Supplementary</i> ...	150,000			
	587,000	587,000	—	—
L.—Interest Subsidy for Shipbuilding ...	210,000	33,756	176,244	—
M.—Irish Goods Council—Administration and General Expenses (Grant-in-Aid) ...	1,000,000	1,000,000	—	—
N.—National Development Corporation Limited—Administration and General Expenses (Grant-in-Aid) ...	1,000,000	900,000	100,000	—
O.—Leinster Paper Mills ...	1,000	33,739	—	32,739
P.1.—National Board for Science and Technology — Administration and General Expenses (Grant-in-Aid) ...	3,349,000	3,349,000	—	—
P.2.—National Board for Science and Technology — Operating Expenses of Research Vessel "Lough Beltra" (Grant-in-Aid) ...	184,000	184,000	—	—
Q.1.—National Micro-Electronics Research Centre—Administration and General Expenses (Grant-in-Aid) ...	256,000	256,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Q.2.—National Micro-Electronics Research Centre — Capital Expenditure (Grant-in-Aid)	445,000	445,000	—	—
R.1.—Export Guarantee Arrangements under the Insurance Act, 1953 (as amended)	4,200,000	4,193,188	6,812	—
R.2.—Credit Financing of certain Capital Goods Exports	350,000	149,622	200,378	—
S.—Commissions, Committees and Special Inquiries	10,000	5,280	4,720	—
T.—Miscellaneous Payments Original £137,000 Supplementary 50,000	187,000	195,430	—	8,430
U.—Bread Subsidy Original £2,086,000 Less Supplementary 1,099,000	987,000	857,144	129,856	—
V.—Closure costs of Ceimici Teoranta ...	500,000	350,000	150,000	—
W.—Women in Business Enterprise	80,000	79,682	318	—
Y.—Science and Technology Development Programme Original Nil Supplementary £3,100,000	3,100,000	3,109,348	—	9,348
GROSS TOTAL Original £229,478,000 Supplementary 1,000	£ 229,479,000	224,710,629	4,925,475	157,104
			Surplus of Gross Estimate over Expenditure £4,768,371	
	Estimated	Realised	Deficiency in Appropriations in Aid realised £809,744	
Deduct— X.—Appropriations in Aid	7,846,000	7,036,256		
NET TOTAL Original £221,632,000 Supplementary 1,000	£ 221,633,000	217,674,373	Net Surplus to be surrendered £3,958,627	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Fees (stamps) collected at Companies Registration Office	1,656,049
Refund of contributions by the International Natural Rubber Organisation	128,942
Recovery of costs re "Shamrock" litigation	28,242

Vote 39

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 primarily to consultancy assignments not being commissioned to the extent anticipated.
- B.2.—Excess was due to a decision by the Department to accelerate its computerisation programme.
- C.2.—Saving arose because of a decision by the Department to defer expenditure on publicity in connection with metrication and to curtail expenditure on advertising generally.
- E.3.—Saving due primarily to (1) payment of some approved grants being deferred and (2) termination of a project.
- F.—Saving due to non-submission of a claim for payment within the year.
- G.2.—The saving arose because firms were not in a position to make use of Córas Tráchtála's Market Entry and Development Scheme.
- J.3.—Saving due primarily to expected payment not arising until 1988.
- L.—Saving was due to rescheduling of interest payments due to Shipping Finance Corporation.
- N.—The income from own resources was greater than anticipated.
- O.—Due to uncertainty as to whether payments would arise, a token provision only was included.
- R.2.—The saving in this case was due to a reduction in commercial interest rates.
- S.—Saving due primarily to fewer meetings of the Motor Insurance Advisory Board than anticipated.
- T.—The excess was due to an increase in pattern approval examinations during the year.
- U.—The Bread Subsidy Scheme was terminated with effect from 10th January, 1987.
- V.—The saving arose because the sale of the company's Cooley plant and the winding-up of the company were not completed in 1987.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1961	209,000	245,795
2. Repayment of travel costs of certain journeys to EEC	350,000	276,030
3. Export Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)	3,000,000	2,414,534
4. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964 ...	3,150,000	3,353,059
5. Companies Registration Office	335,000	101,748
6. Fees for casual trading licences	100,000	83,382
7. Receipts from IDA in respect of repayable grants for industrial housing*	256,000	255,678
8. Fees under Market Entry and Development Scheme	415,000	263,201
9. Miscellaneous	31,000	42,829
	<u>£7,846,000</u>	<u>£7,036,256</u>

*Capital service receipt.

1. Receipts due since 1986 from Department of Justice were received during the year. Receipts in respect of pattern approval were higher than anticipated.
2. Attendances at EEC meetings were fewer than anticipated.
3. Accurate estimation of premium income is not possible.
4. The surplus was due to an increase in Patent and Trade Mark fees on 1st September, 1987 and an increase in the number of applications/registrations.
5. Earnings from the new computer service did not materialise at the level forecast as it was not introduced until mid-year.
6. Receipts were less than anticipated due to a fall in the number of applications for licences.
8. Payments to the Department are by way of a levy on actual sales achieved by companies participating in the scheme. In 1987 companies did not realise the level of sales expected.
9. Accurate estimation of these receipts is not possible.

EXTRA REMUNERATION

A total of two hundred and fourteen officers were paid overtime. Sixty-nine officers received sums varying from £406 to £5,052. The total amount paid in respect of overtime was £126,073 (of which £8,000 was recouped from Vote 41 and £17,000 from Vote 40).

A total of one hundred and forty-six officers received allowances in respect of duties as delegates at meetings abroad (mainly EEC). Thirty-seven officers received sums varying from £403 to £2,682. The total amount paid was £48,848.

NOTES

In addition to the grants-in-aid issued from the Vote extra amounts totalling £40,500 were issued from the Vote for Increases in Remuneration and Pensions (No. 50) as follows:

	£
National Board for Science and Technology	29,000
National Micro-Electronics Research Centre	11,500

In accordance with an award to Principals and Assistant Principals and certain Analogous Grades, *ex-gratia* lump sums, varying from £93 to £180, were paid to seventy-four officers. The total amount paid was £12,338 (E.157/14/86).

In accordance with an award to grades linked for pay purposes to Engineer Grade 1, *ex-gratia* lump sums, varying from £128 to £614 were paid to eight officers. The total amount paid was £3,596 (E.166/18/84, E.166/19/84).

Ex-gratia payments totalling £194 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).

An *ex-gratia* payment of £13 was made to an officer in respect of medical expenses arising from an accident while on duty (D.P.S. 25/75).

The Account includes expenditure amounting to £1,927 in respect of remuneration of an officer on loan to an Oireachtas Joint Committee, without repayment to this Department.

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1987

Commission, Committee or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1987
Motor Insurance Advisory Board	1985	£ 18,852

Vote 39

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

P. L. McDONNELL,
Ar-Radchtaire Cuntas agus Ciste.

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE SPECIAL BORDER AREAS
PROGRAMME FUND IN 1987

	£
Balance on 1st January, 1987...	2,677
Receipts ...	Nil
Payments:	
Industrial Development Authority — Grants ...	2,677
Balance on 31st December, 1987 ...	Nil

JOHN DONLON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
29th April, 1988.

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1987

	£	£
Receipts from Vote 51 ...		706,430
Payments:—		
Institute for Industrial Research and Standards ...	421,214	
National Board for Science and Technology ...	121,607	
Industrial Development Authority ...	70,534	
Departmental staff ...	93,075	
		706,430
Balance on 31st December, 1987 ...		Nil

JOHN DONLON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
29th February, 1988.

Year of Appointment	Total Expenditure to 31st December, 1987
1987	12,872

JOHN DONLON,
Accounting Officer.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1987, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Tourism and Transport, 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
	£	£	£	£
GENERAL ADMINISTRATION				
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £14,383,000				
<i>Supplementary</i> 300,000				
	14,683,000	14,624,813	58,187	—
A.2.—Consultancy Services	315,000	205,256	109,744	—
A.3.—Travelling and Incidental Expenses				
<i>Original</i> £597,000				
<i>Supplementary</i> 70,000				
	667,000	655,883	11,117	—
A.4.—Office Machinery and other Office Supplies				
<i>Original</i> £579,000				
<i>Less Supplementary</i> 50,000				
	529,000	303,810	225,190	—
A.5.—Postal and Telecommunications Services				
<i>Original</i> £784,000				
<i>Supplementary</i> 250,000				
	1,034,000	1,063,645	—	29,645
A.6.—Subscriptions to International Organisations	417,000	329,990	87,010	—
A.7.—Equipment, Stores and Maintenance				
<i>Original</i> £463,000				
<i>Less Supplementary</i> 50,000				
	413,000	301,510	111,490	—
TOURISM				
B.1.—Bord Fáilte Éireann—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)	20,727,000	20,727,000	—	—
B.2.—Bord Fáilte Éireann — Development of Holiday Accommodation (Grant-in-Aid)				
<i>Original</i> £547,000				
<i>Less Supplementary</i> 55,000				
	492,000	492,000	—	—
B.3.—Bord Fáilte Éireann — Development of Supplementary Holiday Accommodation (Grant-in-Aid)	383,000	383,000	—	—

Vote 40

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.4.—Bord Fáilte Éireann — Tourism Development Works (Grant-in-Aid) <i>Original</i> £1,186,000 <i>Supplementary</i> 55,000	1,241,000	1,241,000	—	—
B.5.—Bord Fáilte Éireann—Development of Bantry House (Grant-in-Aid) ...	60,000	60,000	—	—
B.6.—Currency Exchange Loss on certain Industrial Credit Corporation plc foreign borrowing for Tourism Development ... <i>Original</i> £520,000 <i>Supplementary</i> 256,000	776,000	771,597	4,403	—
B.7.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Tourism/Traffic Development) (Grant-in-Aid)	1,120,000	1,120,000	—	—
B.8.—Bord Fáilte Éireann — Special Programme for Tourism Development (Grant-in-Aid) ... <i>Original</i> Nil <i>Supplementary</i> £1,251,000	1,251,000	1,251,000	—	—
ROAD AND RAIL TRANSPORT				
C.1.—Grants to Córas Iompair Éireann ...	63,290,000	63,290,000	—	—
C.2.—Córas Iompair Éireann—Redundancy Compensation ...	69,000	57,914	11,086	—
C.3.—Dublin Transport Authority—Administration and General Expenses (Grant-in-Aid) ...	300,000	299,996	4	—
C.4.—Dublin Transport Authority—Capital Expenditure (Grant-in-Aid) ...	365,000	365,000	—	—
CIVIL AVIATION				
D.1.—Acquisition of Land, Buildings, etc., at State Airports ...	200,000	50,612	149,388	—
D.2.—Constructional works at State Airports, including furnishing of Buildings ...	2,020,000	2,046,208	—	26,208
D.3.—Grant to Aer Rianta cpt for construction of New Dublin Runway...	2,569,000	2,568,536	464	—
D.4.—Rent on lands, etc., at State Airports	2,000	1,291	709	—
D.5.—Grant to Aer Rianta cpt for payment to the Irish Airlines (General Employees) Superannuation Fund ...	21,000	—	21,000	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.6.—Electronic Equipment for Air Navigation Services Office Original £2,492,000 Less Supplementary 380,000	2,112,000	1,955,125	156,875	—
D.7.—Transport of Staff	54,000	47,054	6,946	—
D.8.—Grants towards the cost of Regional/Local Airports Development	500,000	303,351	196,649	—
D.9.—Regional/Local Air Services	97,000	77,654	19,346	—
D.10.—Expenses under the Transport (Tour Operators and Travel Agents) Act, 1982	7,000	7,960	—	960
D.11.—Insurance Premium for Air Navigation Services Original Nil Supplementary £105,000	105,000	86,149	18,851	—
SEA FERRIES				
E.—Grants towards the provision of a ferry service between Cork and Swansea ...	338,000	338,308	—	308
GROSS TOTAL Original £114,405,000 Supplementary 1,251,000 Do. 501,000	£ 116,157,000	115,025,662	1,188,459	57,121
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,131,338	
Deduct—				
X.—Appropriations in Aid Original £21,302,000 Supplementary 1,250,000 Do. 500,000	£ 23,052,000	27,540,024	Surplus of Appropriations in Aid realised £4,488,024	
NET TOTAL Original £93,103,000 Supplementary 1,000 Do. 1,000	£ 93,105,000	87,485,638	Total Surplus to be surrendered £5,619,362	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	£
Sale of land to Shannon Free Airport Development Co. Ltd.	20,800
Conscience money	30

Vote 40

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The saving arose because of the cessation of one consultancy and the deferral of another consultancy.
- A.4.—Expenditure was not as high as anticipated, particularly on computerisation projects.
- A.6.—The saving was due to (a) favourable exchange rates and (b) a reduction in Ireland's contribution to Eurocontrol and a certain meteorological project.
- A.7.—The saving arose because the purchase of meteorological equipment was postponed.
- C.2.—The saving was due to a reduction in the number of persons in receipt of compensation payments.
- D.1.—The saving arose because the acquisition of a number of cottages at Dublin Airport did not proceed as quickly as anticipated.
- D.4.—The saving arose because payment of annual sums to some landowners, for aeronautical installations on their properties, did not increase.
- D.5.—The saving arose because none of the Department's employees who may yet transfer to Aer Rianta did so in 1987.
- D.6.—The saving was due to a delay in placing contracts for part of the new replacement communications equipment at the Airports and a new training simulator at Dublin Airport.
- D.7.—The saving was due to a fall in demand for bus tickets.
- D.8.—The saving arose because of unexpected delays in receipt of invoices for recoupment.
- D.9.—Provision was made for a payment which was not made until 1988.
- D.10.—The excess arose because it was necessary to avail of the services of the Consultant Accountant to a greater extent than anticipated in connection with the preparation of the Accounts.
- D.11.—The saving was due to a significant fall in the value of the US dollar in which currency the premium is invoiced.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1986 ...		253,000	399,772
2. Surplus on Aer Rianta c/p Operating Accounts, Dublin, Shannon and Cork Airports including passenger load fees at Airports ...			
	<i>Original</i>	£6,500,000	
	<i>Supplementary</i>	1,000,000	
		7,500,000	10,053,193
3. Recoupment from Eurocontrol Organisation of en-route facility costs			
	<i>Original</i>	£9,655,000	
	<i>Supplementary</i>	250,000	
	<i>Do.</i>	500,000	
		10,405,000	11,902,336
4. Shanwick Communications charges ...		4,300,000	4,477,771
5. Recoupment for Seconded Staff ...		52,000	42,819
6. Road Transport Licences ...		155,000	275,543
7. Receipts for transport of staff..		27,000	15,038
8. Receipts for data provided by the Meteorological Service...		105,000	54,483

Vote 40

	Estimated	Realised
	£	£
9. Recoupment from EEC of air fares in respect of official travel	23,000	15,091
10. Recoupment of operating costs of Mount Gabriel Radar Station ...	137,000	140,438
11. Miscellaneous Receipts	95,000	163,540
TOTAL		
	<i>Original</i> £21,302,000	
	<i>Supplementary</i> 1,250,000	
	<i>Do.</i> 500,000	
	<u>£23,052,000</u>	<u>£27,540,024</u>

1. Receipts were higher than estimated due to a significant increase in the demand for services.
2. The surplus arose from additional revenue generated by the substantial growth in passenger numbers at State Airports.
3. The surplus was due to activity being greater than forecast and to the final unit of charge being greater than estimated arising from the use of revised cost accounting systems.
5. The shortfall arose because recoupment of expenses in respect of a Clerical Assistant on loan did not materialise as estimated.
6. The surplus was due to an increase in (a) Bilateral Permits, (b) Road Freight Carriers' Licence Fees and (c) EEC/ECMT Multilateral Authorisations.
7. The shortfall arose because of a fall in demand for bus tickets.
8. The shortfall arose mainly because revenue expected from the provision of an Automatic Telephone Weather Service did not materialise.
9. Representations at EEC meetings by officials of the Department was less than expected.
11. The surplus arose because of a 16% increase in application fees for tour operators' and travel agents' licences with effect from June, 1987.

EXTRA REMUNERATION

A total of £11,233 was paid to thirty-seven officers in respect of attendance at meetings abroad. Of this total eleven officers received sums varying from £404 to £1,289.

Three hundred and twenty-four officers received sums in respect of overtime. One hundred and ninety-two officers received amounts varying from £401 to £4,772. The total amount paid in overtime was £318,097 of which £17,000 was in respect of typing, messenger and cleaning services provided by the Department of Industry and Commerce.

NOTES

Subhead D.7. includes expenditure on subsidised transport of Central Statistics Office Staff (£184), Department of Agriculture Staff (£343), Immigration Officials (£738) and Customs and Excise Staff (£4,585).

Ex-gratia payments totalling £40 were made to an officer in respect of medical expenses arising from an accident while on duty (DPS 25/75).

An *ex-gratia* payment of £85 was made to an officer in respect of cancellation of a private trip (Sanction E.105/6/59 dated 16th April, 1987).

An *ex-gratia* payment of £15 was made to an officer in respect of damage to clothing in the course of official duty (DPS 3/77).

Special payments totalling £450 were made for translation services and research work.

Vote 40

Redundant office equipment to the value of £2,768 was received from Farm Classification Office without payment.

An amount of £8,861 was written off as bad debts during 1987. £4,000 was in respect of non payment of rent for the lease of a desk at Dublin Airport (Sanction S.98/4/70) and £4,861 represented monies owed by a farmer for damage caused to airport property (Sanction S.98/4/70).

Ex-gratia payments totalling £5,192 were made to thirty-three officers of Assistant Principal and Principal Officer grades in respect of certain outstanding adjudication awards. Amounts varied from £38 to £175 (E.157/14/86 dated 16th June, 1987).

An amount of £3,000 was paid to a member of the public in compensation and legal costs following a traffic accident involving an officer of the Department (S.98/14/71 dated 3rd September, 1987).

The account includes expenditure of £1,968 in respect of legal costs arising from the taking of a libel action by an officer of the Department (DFS dated 15th April, 1987).

An amount of £9,249 was paid to an officer of the Department in respect of compensation arising from an injury received at work (E.112/27/87 dated 16th November, 1987).

N. McMAHON,
Accounting Officer.

DEPARTMENT OF TOURISM AND TRANSPORT,
28th April, 1988.

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

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

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN YEAR ENDED 31ST DECEMBER, 1987

	£	£
Receipts from Vote 51		118,419
Payments:—		
Bord Fáilte	31,714	
Departmental staff	57,030	88,744
Balance on 31st December, 1987		£29,675

N. McMAHON,
Accounting Officer.

28th April, 1988.

STATE AIRPORTS

STATEMENT OF EXPENDITURE AND REVENUE FOR THE YEAR ENDED 31ST DECEMBER, 1987

Vote 40

1986				1987			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
EXPENDITURE							
1. AIR NAVIGATION SERVICES AIR TRAFFIC CONTROL							
£000	£000	£000	£000	£000	£000	£000	£000
5,856	3,205	2,044	607	6,050	3,308	2,117	625
272	77	156	39	305	84	180	41
2,056	910	756	390	2,133	939	778	416
304	85	173	46	313	88	175	50
METEOROLOGICAL SERVICES							
Salaries, Wages and Superannuation ...							
Other Costs ...							
2. RADIO SERVICE							
6,185	4,547	1,010	628	6,425	4,738	1,077	610
288	206	65	17	333	219	90	24
334	113	173	48	418	107	252	59
Salaries, Wages and Superannuation ...							
Maintenance of Radio Stations ...							
Other Costs ...							
3. AIRPORT MANAGEMENT ADMINISTRATION							
4,353	1,182	2,743	428	4,806	1,165	3,276	365
6,052	1,811	3,275	966	6,406	1,895	3,485	1,026
4,338	1,799	2,279	260	4,535	1,845	2,369	321
3,231	1,759	1,280	192	4,060	1,599	2,159	302
687	403	176	108	753	466	1,190	97
9,733	2,852	6,196	685	12,698	5,500	6,362	836
581	581	—	—	489	489	—	—
3. CONTRIBUTION TO EUROCONTROL ...							
44,270	19,530	20,326	4,414	49,724	22,442	22,510	4,772
TOTAL EXPENDITURE ...				£			

STATE AIRPORTS (Continued)

1986				1987			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£000	£000	£000	£000	£000	£000	£000	£000
11,445	5,226	5,597	622	13,024	5,513	6,817	694
4,039	745	3,144	150	4,353	782	3,405	166
3,900	1,999	1,674	227	3,930	2,062	1,650	218
12,461	2,331	9,041	1,089	15,548	2,760	11,396	1,392
7,592	1,971	5,059	562	8,454	1,562	6,257	635
4,009	4,009	—	—	4,478	4,478	—	—
9,064	4,799	3,199	1,066	13,747	7,278	4,852	1,617
2,109	182	1,852	75	5,215	2,749	2,367	99
54,619	21,262	29,566	3,791	68,749	27,184	36,744	4,821
44,270	19,530	20,326	4,414	49,724	22,442	22,510	4,772
(+)10,349	(+)1,732	(+)9,240	(-)623	(+)19,025	(+)4,742	(+)14,234	(+)49
5,157	2,046	2,684	427	5,552	2,091	3,004	457
(+)5,192	(-)314	(+)6,556	(-)1,050	(+)13,473	(+)2,651	(+)11,230	(-)408

STATE AIRPORTS (Continued)

1986				1987			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£000	£000	£000	£000	£000	£000	£000	£000
56,847	22,138	30,304	4,405	59,964	23,082	31,983	4,899
3,117	944	1,679	494	4,927	330	4,307	290
59,964	23,082	31,983	4,899	64,891	23,412	36,290	5,189
18	—	18	—	51	—	51	—
2,237	916	1,127	194	2,431	929	1,297	205
2,920	1,130	1,557	233	3,121	1,162	1,707	252
5,157	2,046	2,684	427	5,552	2,091	3,004	457

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.

N. McMAHON,
Accounting Officer.

22nd September, 1988.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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, 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 ...	5,678,000	5,691,508	—	13,508
A.2.—Consultancy Services	70,000	47,117	22,883	—
A.3.—Commissions and Special Inquiries...	111,000	59,700	51,300	—
B.1.—Travelling and Incidental Expenses...	312,000	303,585	8,415	—
B.2.—Office Machinery and other Office Supplies	81,000	76,064	4,936	—
B.3.—Postal and Telecommunications Services	319,000	333,597	—	14,597
C.1.—Equipment, Stores and Maintenance	104,000	103,897	103	—
C.2.—Testing of Telecommunications Equipment for Licensing Purposes	15,000	15,000	—	—
D.1.—Grants to Córas Iompair Éireann ...	44,131,000	44,131,000	—	—
D.2.—Córas Iompair Éireann Redundancy Compensation	21,000	21,058	—	58
E.—Grants for Harbours	3,033,000	3,032,591	409	—
F.1.—Grant to Radio Telefís Éireann from Broadcasting Licence Fees (Grant-in-Aid)	40,151,000	40,151,000	—	—
F.2.—Grant to Radio Telefís Éireann from Relay Licence Fees (Grant-in-Aid) ...	1,674,000	1,405,000	269,000	—
G.—Payment to An Post for collection of Broadcasting Licence Fees	4,950,000	4,770,580	179,420	—
H.1.—Acquisition of Land, Buildings, etc. at State Airports	—	—	—	—
H.2.—Constructional Works at State Airports, including furnishing of Buildings	80,000	80,392	—	392
H.3.—Grant to Aer Rianta cpt for construction of New Dublin Runway...	31,000	31,464	—	464
I.—Transport of Staff	—	—	—	—
J.—Electronic Equipment for Air Navigation Services Office	208,000	206,826	1,174	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	—	—	—	—
K.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946)	15,000	14,800	200	—
L.—Subscriptions to International Organisations	620,000	623,254	—	3,254
M.—Rent on Lands, etc., at State Airports	—	—	—	—
N.—Grant to Royal National Lifeboat Institution	—	—	—	—
O.—Grant to Aer Rianta cpt for payment to the Irish Airlines (General Employees) Superannuation Fund	—	—	—	—
P.—Grants towards the cost of Regional/Local Airports Development	—	—	—	—
Q.—Regional/Local Air Services	15,000	15,065	—	65
R.—Grants towards the provision of a ferry service between Cork and Swansea ...	162,000	161,692	308	—
S.1.—Dublin Transport Authority—Administration and General Expenses (Grant-in-Aid)	—	—	—	—
S.2.—Dublin Transport Authority—Capital Expenditure (Grant-in-Aid)	—	—	—	—
T.—Expenses under the Transport (Tour Operators and Travel Agents) Act 1982	—	—	—	—
U.—Payments for Bulk Carrier... ..	—	—	—	—
V.1.—Payments to General Lighthouse Fund	1,287,000	1,286,969	31	—
V.2.— <i>Ex-gratia</i> payments to certain Pensioners of Irish Shipping Ltd.... ..	15,000	14,582	418	—
V.3.—Grant to Irish Merchants Seamen's Memorial Committee	—	—	—	—
W.—Liabilities arising from the re-organisation of the Postal and Telecommunications Services	1,000	4,277	—	3,277
GROSS TOTAL	£ 103,084,000	102,581,018	538,597	35,615
			Surplus of Gross Estimate over Expenditure £502,982	
	Estimated	Realised	Surplus of Appropriations in Aid realised £918,144	
Y.—Appropriations in Aid	50,708,000	51,626,144		
NET TOTAL	£ 52,376,000	50,954,874	Total Surplus to be surrendered £1,421,126	

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EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER	
Conscience Money	£50

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The saving arose because provision made for consultancy services on the computerisation of frequency planning and licence administration work was not taken up.
- A.3.—The savings arose because the Interim Local Radio Commission was disbanded in May, 1987, and the Postal and Telecommunications Services Users' Councils were disbanded in July, 1987.
- B.2.—Expenditure on office supplies was less than anticipated.
- F.2.—The savings arose because of a decision by some cable operators to withhold payment of licence fees in protest against illegal rebroadcasting systems.
- W.2.—Accurate estimation is not possible.

	APPROPRIATIONS IN AID	
	Estimated	Realised
	£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1986 ...	167,000	166,765
2. Receipts under the Merchant Shipping and Mercantile Marine Acts	26,000	21,500
3. Surplus on Aer Rianta cpt. Operating Accounts Dublin, Shannon and Cork Airports including passenger load fees at Airports	1,000,000	1,000,000
4. Recoupment from Eurocontrol Organisation of en-route facility costs	1,845,000	1,845,000
5. Shanwick Communications charges	—	—
6. Receipts from Radio, Telephone and Telegraph traffic	68,000	67,719
7. Recoupment for seconded staff	13,000	13,408
8. Road Transport licences	62,000	61,700
9. Receipts under the 1933 Foreshore Act and the 1954 State Property Act	6,000	23,434
10. Receipts for transport of staff..	—	—
11. Receipts for data provided by the Meteorological Service... ..	23,000	23,148
12. Recoupment from EEC of air fares in respect of official travel... ..	22,000	22,032
13. Recoupment of operating costs of Mount Gabriel Radar Station ...	—	—
14. Recoupment of cost of the Postal Users' Council..	24,000	40,015
15. Recoupment of cost of the Telecommunications Users' Council ...	60,000	70,318
16. Wireless Examination Fees and Transmitting Permits..	290,000	310,447
17. Receipts from Broadcasting and Relay Licence Fees	46,888,000	47,756,171
18. Telecommunication Licence Fees	58,000	31,730
19. Miscellaneous receipts	156,000	172,757
	<u>£50,708,000</u>	<u>£51,626,144</u>

14. Recoupment from An Post of the expenses of the Postal Service Users' Council included arrears from 1986.
15. Recoupment from Bord Telecom Éireann of the expenses of the Telecommunications Users' Council included arrears from 1986.
16. Additional receipts above those anticipated resulted from the collection of arrears.
18. Receipts were less than expected.
19. The surplus arose because of favourable exchange rates.

EXTRA REMUNERATION

A total of £11,272 was paid to thirty officers in respect of attendance at meetings abroad. Of this total ten officers received sums varying from £424 to £2,033.

Two hundred and eighty-one officers received sums in respect of overtime. One hundred and eleven officers received amounts varying from £401 to £2,140. The total amount paid in overtime was £126,761 of which £8,000 was in respect of typing, messenger and cleaning services provided by the Department of Industry and Commerce.

NOTES

The account includes expenditure of £1,293 in respect of remuneration of a Senior Meteorologist for performance of rostered duties during 1986 (E.109/65/70).

An *ex-gratia* payment of £79 was made to an officer in respect of cancellation of a private trip (Sanction E.105/6/59 dated 30/1/87).

A special payment of £11 was made for translation services.

Ex-gratia payments totalling £1,515 were made to nine officers of Assistant Principal and Principal Officer grades in respect of certain outstanding adjudication awards. Amounts varied from £165 to £175 (E.157/14/86 dated 16th June, 1987).

Amounts totalling £2,389 were made to three members of the public in settlement of legal fees following a road accident involving an officer of the Department (S.98/14/71 dated 8th January, 1987).

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1987

Commission, Committee or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1987
		£
Postal Users' Council	1984	68,215
Telecommunications Users' Council	1984	126,642
Broadcasting Complaints Commission	1977	10,017
Interim Local Radio Commission	1985	35,330

B. McDONAGH,
Accounting Officer.

DEPARTMENT OF COMMUNICATIONS,
29th April, 1988.

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, 1987, 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 ...	6,656,000	6,415,130	240,870	—
A.2.—Consultancy Services	15,000	9,629	5,371	—
3.3% B.—Permanent Defence Force: Pay	156,958,000	151,762,717	5,195,283	—
4.8% C.—Permanent Defence Force: Allowances	16,994,000	16,173,272	820,728	—
D.—Reserve Defence Force: Pay, etc. ...	5,178,000	4,935,254	242,746	—
E.—Chaplains and Officiating Clergymen: Pay and Allowances	382,000	367,909	14,091	—
F.—Civilians attached to Units: Pay, etc...	17,014,000	16,728,322	285,678	—
G.—Civil Defence	1,750,000	2,630,409	—	880,409
H.—Defensive Equipment	10,000,000	11,608,568	—	1,608,568
I.—Medicines and Instruments	500,000	480,527	19,473	—
J.—Mechanical Transport	3,490,000	3,563,065	—	73,065
K.—Provisions	3,000,000	2,629,811	370,189	—
L.—Petrol, Fuel Oils, etc.	4,500,000	3,925,198	574,802	—
M.—Clothing	3,750,000	3,095,007	654,993	—
N.—Animals, Forage, etc.	250,000	263,542	—	13,542
O.1.—General Stores	1,600,000	1,704,833	—	104,833
O.2.—Aircraft	9,000,000	8,049,677	950,323	—
P.—Ships and Naval Stores	2,000,000	1,743,949	256,051	—
Q.—Engineer Stores	400,000	601,552	—	201,552
R.—Solid Fuel, Electricity, Gas and Water	4,650,000	4,551,826	98,174	—
S.—Buildings	9,000,000	7,702,195	1,297,805	—
T.—Barrack Services	1,350,000	1,374,593	—	24,593
U.—Transportation, etc.	1,908,000	1,959,178	—	51,178
V.—Expenses of Equitation Teams at Horse Shows	170,000	183,511	—	13,511

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
W.—Travelling and Incidental Expenses ...	£ 1,400,000	£ 935,196	£ 464,804	£ —
X.—Postal and Telecommunications Services	2,470,000	3,069,937	—	599,937
Y.—Military Educational Courses and Visits	425,000	399,455	25,545	—
AA.—Irish Red Cross Society (Grant-in-Aid)	375,000	365,496	9,504	—
BB.—Compensation	2,000,000	1,948,342	51,658	—
CC.—Lands	240,000	176,038	63,962	—
DD.—Expense of Operation of Sail Training Scheme (Grant-in-Aid)	525,000	525,000	—	—
EE.—Marine Pollution Counter Measures	10,000	—	10,000	—
FF.—Office Machinery and other Office Supplies	710,000	737,917	—	27,917
GG.—Central Purchasing	470,000	414,062	55,938	—
GROSS TOTAL	£ 269,140,000	261,031,117	11,707,988	3,599,105
			Surplus of Gross Estimate over Expenditure £8,108,883	
Deduct—	Estimated	Realised	Deficiency in Appropriations in Aid realised £2,698	
Z.—Appropriations in Aid	8,870,000	8,867,302		
NET TOTAL	£ 260,270,000	252,163,815	Net Surplus to be surrendered £8,106,185	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The saving is due to expenditure on consultancy services being less than anticipated.
- G.—The excess is due to continuation of the changeover in the payment system for the local authority grants from an arrears to a current year basis.
- H.—The excess is due to a downpayment on new rifles for the Permanent Defence Force being made earlier than anticipated.
- K.—It is difficult to estimate accurately expenditure under this subhead due to variables such as the army strength to be catered for.
- L.—The saving is due to lower consumption and to the fact that anticipated increases in the price of fuel did not materialise.
- M.—The saving is due to delay in delivery of certain items.
- N.—The excess is due to expenditure on horse purchase being greater than expected.
- O.1.—The excess was due to deliveries being made sooner than expected.

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O.2.—The saving is due to deliveries being slower than expected.

P.—The saving is due to delays in obtaining deliveries in the case of some long term orders.

Q.—The excess is due to some deliveries and the presentation of accounts being earlier than anticipated.

S.—The saving is due to progress on building work generally being slower than expected.

V.—Costs were higher than expected.

W.—The saving is mainly due to reduced expenditure on advertisements, hospital treatment, university fees and on the International Military Sports Council.

X.—The excess is mainly due to expenditure on telephones being greater than anticipated.

Y.—It is difficult to forecast accurately the course attendances and costs which arise under this subhead.

CC.—The saving is due to purchases and maintenance of premises and lands being less than anticipated.

EE.—The saving was in respect of an exercise in oil pollution counter measures which was not carried out.

GG.—The saving was due to expenditure on warehousing and miscellaneous expenses not arising to the level provided for.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Lands and Premises:		
(a) Revenue	£115,000	
(b) Sales	£175,000	
	290,000	442,378
2. Sale of surplus stores and unserviceable clothing..	60,000	31,091
3. Sale of hides and offals	30,000	20,810
4. Receipts from issues on repayment:—		
(a) Supplies	385,000	341,507
(b) Stores	15,000	13,284
(c) Clothing	80,000	64,025
(d) Electricity and Gas	105,000	94,111
(e) Travel warrants	50,000	29,451
5. Revenue from bands	15,000	5,898
6. Receipts on discharge by purchase...	40,000	107,246
7. Receipts for Barrack Services...	60,000	44,371
8. Transport on repayment and refunds in respect of damaged vehicles	10,000	234
9. Show Prizes	40,000	10,283
10. Refunds in respect of services of seconded Officers	40,000	82,225
11. Repayments of sums advanced to Officers for purchase of motor cars	15,000	14,965
12. Receipts from United Nations in respect of overseas allowances, stores, etc.	4,440,000	4,807,474
13. Recoupment of costs incurred in connection with oil incidents...	50,000	—

	Estimated	Realised
	£	£
14. Receipts from occupation of official quarters	890,000	749,761
15. Receipts from rations on repayment	1,950,000	1,578,165
16. Provision of stores for other Government Departments	150,000	189,022
17. Miscellaneous	155,000	241,001
	<u>£8,870,000</u>	<u>£8,867,302</u>

1. (a) The surplus is due to revenue from lettings of premises and lands being greater than expected.

(b) The surplus is due to revenue from sales of surplus property being greater than anticipated.

2-10 and 17. It is difficult to forecast accurately receipts under these headings.

12. The surplus is due to an earlier than anticipated receipt in respect of a depreciation claim.

13. Settlement of the claim in respect of the Christos Bitos incident took longer than expected.

14. The shortfall is due mainly to a reduction in the number of personnel in occupation of official quarters.

15. The shortfall is due mainly to a reduction in the number of personnel who availed of rations on repayment.

16. More stores were needed to meet the needs of other Government Departments in 1986 and 1987 than was anticipated and the recoupment of the expenditure involved was consequently greater than estimated.

LOSSES STATEMENT

	£
1. Fifty cases of damage to military vehicles in which negligence on the part of military personnel was proved resulted in a gross loss of £22,295 of which £327 was recovered (S.4/34/49, S.4/11/62)	21,968
2. Two cases of damage to military property due to negligence resulted in a loss of £224 (S.4/11/62)	224
3. Twenty-four cases of theft resulted in a gross loss of £2,634 of which £45 was recovered (S.4/45/42, S.4/34/49, S.4/25/56 and S.4/11/62)	2,589
4. One hundred and fifty-five cases of damage to military vehicles, in which negligence on the part of military personnel was not proved resulted in a gross loss of £52,058 of which £2,521 was recovered (S.4/11/62 and S.4/34/49)	49,537
5. Thirty-two cases involving loss or damage to stores and equipment for which negligence could not be attributed to any person (S.4/34/49, S.4/39/49, S.4/25/56 and S.4/11/62)	6,030
6. Five cases of damage to military property for which negligence could not be attributed to any person (S.4/45/42 and S.4/11/62)	1,427
7. Nine cases of loss by fire in respect of buildings etc. (Government property), not covered by insurance (S.4/3/48 and S.4/11/62)	2,537
8. Irrecoverable debit balances in the pay accounts of members of An Fórsa Cosanta Aitiúil (F.C.A.) and Slua Muiri (S.4/11/62)	300
9. Irrecoverable debit balances in the pay accounts of former civilian employees (S.4/11/62)	280

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	£
10. Irrecoverable debit balances in non-effective soldiers' pay accounts (S.4/11/62) ...	168
11. Value of clothing found to be deficient on discharge and desertion of members of the Defence Forces (S.4/11/62) ...	159
12. Losses arising from the failure of non-effective and discharged members of An Fórsa Cosanta Aitiúil and Slua Muiri to surrender articles of clothing and equipment (S.4/25/56) ...	1,554

EXTRA REMUNERATION

Four military officers received allowances of £530, £1,375, £1,382, and £1,382, respectively, from Vote 1 for performing duties as Aides-de-Camp to the President.

Two military officers received allowances of £200 and £798 respectively from Vote 3 for performing duties as Aides-de-Camp to An Taoiseach.

Sixty-four members of the staff received amounts varying from £401 to £11,272 in respect of overtime. Overtime was paid to a total of one hundred and ninety-one officers at a cost of £111,100.

NOTES

This account includes the sum of £10,750 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 £470,235 in respect of military officers on loan to the United Nations for varying periods (S.4/16/58).

This account includes the sum of £37,521 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 £65,323 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).

Air Corps helicopters were availed of by Garda personnel during 1987 without payment.

Air Corps helicopters were provided to Health Boards for ambulance missions, without payment (S.72/7/75).

Institutional and out-patient hospital services were afforded to soldiers and their dependants without charge (S.4/18/51; S.4/40/51 and S.72/7/75).

Aerial photographs, to the value of £41 were supplied to the Ordnance Survey Office, free of charge (S.8/45/31).

Assistance was rendered to the Department of Energy in the training of foresters (S.4/77/43).

Army ambulances were provided to Health Boards in emergencies on seven occasions at a cost of £292 (S.4/34/49).

Clerical errors in tenders resulted in amending existing orders at an extra cost of £2,268 (S.9/13/39 and S.9/4/52).

Ex-gratia lump sums totalling £7,593 were paid to forty officers of Assistant Principal and Principal Officer and analogous grades in respect of certain outstanding adjudication awards. Amounts paid varied from £120 to £614 (E.157/14/86, E.166/18/84 and E.116/19/84).

COISTE AN ASGARD (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS FOR YEAR ENDED 31ST DECEMBER, 1987

	£
Balance on 1st January, 1987...	73,189
Grant-in-Aid, 1987 (Subhead DD) ...	525,000
Cruise Fees ...	45,840
	644,029
Expenditure, 1987 ...	593,176
Balance on 31st December, 1987 ...	£50,853

Coiste an Asgard also has on deposit an amount of £16,882 arising from a donation, plus accrued interest, from the trustees of Nelson Pillar.

G. T. Ó SCOLAÍ,
Oifigeach Cuntasíochta.

26 Aibreán, 1988.

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, 1987, 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 ...	47,000	47,837	—	837
PENSIONS, ALLOWANCES, ETC.				
B.—Wound and Disability Pensions and Gratuities, etc.	2,715,000	2,660,523	54,477	—
C.—Allowances and Gratuities to Depend-ants, etc.	5,100,000	4,985,713	114,287	—
D.—Military Service Pensions	1,000,000	996,395	3,605	—
E.1.—Defence Forces (Pensions) Schemes	28,485,000	27,399,805	1,085,195	—
E.2.—Payments in respect of transferred service	250,000	202,047	47,953	—
F.—Compensation for Death or Personal Injuries sustained by members of the Local Defence Force	24,000	23,423	577	—
G.—Special Allowances under the Army Pensions Acts to persons who served in Easter Week and to persons awarded Medals	2,000,000	1,961,473	38,527	—
H.—Travelling and Incidental Expenses ...	20,000	8,812	11,188	—
I.—Postal and Telecommunications Services	82,000	68,930	13,070	—
J.—Special Compensation—United Nations Force	80,000	93,376	—	13,376
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	2,300,000	2,305,099	—	5,099
L.—Funeral Grants in respect of deceased Special Allowance Holders, Military Service Pensioners, certain Disablement Pensioners and Medal Holders	340,000	181,550	158,450	—
GROSS TOTAL	£ 42,443,000	40,934,983	1,527,329	19,3112

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
			Surplus of Gross Estimate over Expenditure £1,508,017	
			Deficiency in Appropriations in Aid realised £166,500	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>		
M.—Appropriations in Aid	1,428,000	1,261,500		
NET TOTAL	£ 41,015,000	39,673,483	Net Surplus to be surrendered £1,341,517	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

E.2.—It is not possible to estimate accurately expenditure under this subhead.

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.—It is not possible to estimate accurately expenditure under this subhead.

L.—The saving is due to the number of funeral grants paid being less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions to Pension Schemes for Widows and Children of Officers, NCOs and Privates	1,395,000	1,215,655
2. Refunds of overpayments	27,000	40,373
3. Recoveries in respect of pension liability... ..	2,000	1,813
4. Payments received in respect of transferred service	2,000	3,659
5. Miscellaneous	2,000	—
	<u>£1,428,000</u>	<u>£1,261,500</u>

1. The total of contributions to the Pensions Schemes for these categories is difficult to forecast accurately.

2. Refunds of overpayments are casual occurrences and cannot be accurately estimated.

3. It is difficult to forecast accurately receipts under this heading.

4. Recoveries under this heading were greater than anticipated.

5. It is not possible to anticipate receipts under this heading.

NOTES

In addition to cash recoveries of overpayments accounted for under Appropriations in Aid, recoveries as under, in respect of over-issues included in the Accounts of previous years, have been made either by deduction from or by withholding pensions, grants or allowances to which the pensioners concerned were entitled—

Subhead	£
B.	283
C.	588
E.1.	25,621
G.	5,231
L.	600

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).

Subhead	£
C.	28

A sum of £479 representing various small discrepancies which arose from the encashment of Army Pensions warrants and which accumulated over the years up to 1982 has been charged to the Vote (S.4/34/49).

G. T. Ó SCOLAÍ,
Óifigeach Cuntasalochta.

AN ROINN COSANTA,
7 Aibreán, 1988.

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, 1987, 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 ...				
<i>Original</i> £18,425,000				
<i>Less Supplementary</i> 230,000				
	18,195,000	18,138,582	56,418	—
A.2.—Consultancy Services ...				
<i>Original</i> £25,000				
<i>Less Supplementary</i> 17,000				
	8,000	7,926	74	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £3,839,000				
<i>Supplementary</i> 435,000				
	4,274,000	4,252,617	21,383	—
B.2.—Office Machinery and other Office Supplies ...				
<i>Original</i> £770,000				
<i>Less Supplementary</i> 22,000				
	748,000	748,543	—	543
C.—Postal and Telecommunications Services				
<i>Original</i> £820,000				
<i>Supplementary</i> 74,000				
	894,000	925,458	—	31,458
D.—Repatriation and Maintenance of Distressed Irish Persons abroad ...				
<i>Original</i> £91,000				
<i>Less Supplementary</i> 20,000				
	71,000	65,471	5,529	—
E.—Cultural Relations with other Countries Account (Grant-in-Aid) ...				
<i>Original</i> £200,000				
<i>Less Supplementary</i> 50,000				
	150,000	150,000	—	—
F.—Information Services ...	212,000	208,393	3,607	—
G.—Contribution to Bodies in Ireland for the Furtherance of International Relations (Grants-in-Aid) ...	5,000	5,000	—	—
H.—Cross Border Studies ...	25,000	7,500	17,500	—
I.—North-South and Anglo-Irish Co-operation	250,000	250,000	—	—
GROSS TOTAL				
<i>Original</i> £24,662,000				
<i>Supplementary</i> 170,000				
£	24,832,000	24,759,490	104,511	32,001

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £72,510	
<i>Deduct—</i>				
J.—Appropriations in Aid				
<i>Original</i>	£455,000			
<i>Less Supplementary</i>	35,000			
	420,000	422,741		Surplus of Appropriations in Aid realised £2,741
NET TOTAL				Total Surplus to be surrendered £75,251
<i>Original</i>	£24,207,000			
<i>Supplementary</i>	205,000			
	24,412,000	24,336,749		

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Passports, Visas and Consular Services	£5,645,596
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—Due to the nature of the service provided, it is not possible to forecast accurately the demand on this subhead. The number of cases arising during the year proved less than expected.

H.—Accurate information on payments due in 1987 was not available when the provision for the expenditure was made.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by An Bord Scoláireachtaí Cómalairte in respect of staff seconded and services provided	4,000	5,602
2. Receipts from sale of information booklets and films	13,000	7,599
3. Repayment of Repatriation and Maintenance Advances		
<i>Original</i>	£96,000	
<i>Less Supplementary</i>	30,000	
	66,000	64,106
4. Recoupment by EEC of certain travelling expenses		
<i>Original</i>	£139,000	
<i>Less Supplementary</i>	60,000	
	79,000	79,380
5. Miscellaneous		
<i>Original</i>	£203,000	
<i>Supplementary</i>	55,000	
	258,000	266,054
TOTAL		
<i>Original</i>	£455,000	
<i>Less Supplementary</i>	35,000	
	£420,000	£422,741

1, 2, 3, 4 and 5. It is difficult to estimate receipts under these headings. The figure at 5 includes £100,398 which represents receipts from the sale of official cars and £38,296 in respect of refunds of VAT on items purchased by our Missions abroad.

EXTRA REMUNERATION

Twenty-three officers received sums varying from £400 to £2,087 for overtime. The total amount paid in respect of overtime was £38,806 which represents an average payment of £287 to one hundred and thirty-five officers.

A total of ninety-eight officers received allowances in respect of duties as chairman or delegates at meetings abroad. Of this total forty officers received sums in excess of £400 and up to £4,280. The total paid in respect of chairman and delegates allowances was £55,271.

NOTES

One payment of £50 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).

Two payments of £95 and £27 were made to officers of this Department in respect of the theft of personal property while on official duty (E.109/41/41).

The account includes a sum of £7,534 spent on the purchase of gifts for presentation officially to foreign dignitaries (S.71/10/67).

A sum of £60 debit was written off and £87 credit was transferred to Appropriations in Aid of the Vote in respect of outstanding balances remaining in accounts on 31st December, 1987 (S.71/10/67).

An *ex-gratia* compensation payment of £253 was made to a former Minister of State in respect of the loss of personal property while on official duty abroad (S.71/3/51).

An *ex-gratia* payment of £440 was made in respect of a claim for compensation for additional legal and administrative work arising from an error in the legalisation of documents procedures (S.711/9/87).

An out-of-court settlement of £3,000 was made to an officer of this Department in respect of an accident while on duty (E.112/28/87).

The Circuit Court awarded £8,417 in total for damages and legal costs following an accident involving a vehicle, the property of this Department (S.71/10/87).

Ex-gratia lump sums totalling £25,330 were paid to one hundred and fifty-four officers of various grades in respect of outstanding adjudication awards. Amounts paid varied from £47 to £185 (E.1157/14/86).

REPATRIATION ADVANCES

	£	£
Balance outstanding 1st January, 1987...		11,940
Advances, 1987 (Subhead D)...		65,471
		<hr/>
		77,411
Amount recovered (Subhead J) ...	64,106	
Written off ...	2,570	
	<hr/>	66,676
Balance outstanding 31st December, 1987 ...		£10,735
		<hr/>

Vote 44

CULTURAL RELATIONS (GRANT-IN-AID) ACCOUNT ACCOUNT OF RECEIPTS AND PAYMENTS DURING YEAR ENDED 31ST DECEMBER, 1987

	£
Balance on 1st January, 1987...	93,011
Grant-in-Aid ...	150,000
	<hr/>
Expenditure, 1987 ...	243,011
	<hr/>
Balance on 31st December, 1987 ...	£6,176

NOEL DORR,
DEPARTMENT OF FOREIGN AFFAIRS,
27th April, 1988. *Accounting Officer.*

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, 1987, 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	2,159,000	2,107,833	51,167	—
B.—Contributions to United Nations Voluntary Agencies	1,778,000	1,778,000	—	—
C.—Agency for Personal Service Overseas (Grant-in-Aid)	2,425,000	2,425,000	—	—
D.—Disaster Relief	505,000	714,978	—	209,978
E.—Payment to Grant-in-Aid Fund for Bilateral and other Aid Contributions for Developing Countries (Grant-in-Aid)	14,000,000	13,790,000	210,000	—
F.—Gorta (Grant-in-Aid)	60,000	60,000	—	—
G.—Payments for the Benefit of Developing Countries arising from Membership of the European Community	3,735,000	3,660,414	74,586	—
H.—Advisory Council on Development Co-operation (Grant-in-Aid)	110,000	105,672	4,328	—
I.—Conference on Security and Co-operation in Europe (including Conference on Disarmament in Europe)	55,000	63,387	—	8,387
J.—Refugee Resettlement Committee (Grant-in-Aid)	75,000	55,800	19,200	—
TOTAL	£ 24,902,000	24,761,084	359,281	218,365

Surplus to be surrendered £140,916

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Interest and principal due on United Nations Bonds... .. £10,696

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—The excess arose as a result of the need to render immediate assistance for disaster relief in Ethiopia. To meet this requirement the prior approval of the Department of Finance was received for the virement of £210,000 from Subhead E to Subhead D of the Vote for International Co-operation.

I.—It is difficult to estimate accurately the requirements under this Subhead.

Vote 45

NOTES

	Expenditure
	£
A.—Council of Europe	452,366
Organisation for Economic Co-operation and Development	229,899
United Nations	1,174,654
United Nations Industrial Development Organisation... ..	79,967
Intergovernmental Legal Bodies	17,146
General Agreement on Tariffs and Trade	153,801
TOTAL	£2,107,833

	Expenditure
	£
B.—United Nations Children's Fund	320,000
United Nations Development Programme	900,000
United Nations Refugee Fund... ..	210,000
United Nations Relief and Works Agency	250,000
United Nations Trust Fund for South Africa... ..	20,000
United Nations Educational and Training Programme for Southern Africa	20,000
United Nations Fund for Namibia... ..	17,000
United Nations Publicity Fund against Apartheid	1,000
United Nations Institute for Training and Research	9,000
United Nations Fund for Victims of Torture... ..	6,000
United Nations Voluntary Fund for Women's Development	25,000
TOTAL	£1,778,000

BILATERAL AND OTHER AID FUND (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING YEAR ENDED 31ST DECEMBER, 1987

	£
Balance on 1st January, 1987	681,809
Grant-in-Aid	13,790,000
Expenditure, 1987	14,471,809
Balance on 31st December, 1987	£627,117

NOEL DORR,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
27th April, 1988.

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

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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.11.—Salaries, Wages and Allowances ...				
<i>Original</i> £44,873,000				
<i>Less Supplementary</i> 500,000				
	44,373,000	44,267,852	105,148	—
A.22.—Consultancy Services				
<i>Original</i> £910,000				
<i>Less Supplementary</i> 200,000				
	710,000	715,887	—	5,887
B.11.—Travelling and Incidental Expenses				
<i>Original</i> £3,835,000				
<i>Less Supplementary</i> 200,000				
	3,635,000	3,557,635	77,365	—
B.22.—Office Machinery and other Office Supplies	5,947,000	5,904,044	42,956	—
C.—Postal and Telecommunications Services	17,260,000	17,213,726	46,274	—
D.—Insured Persons' Medical Certificates				
<i>Original</i> £1,990,000				
<i>Less Supplementary</i> 130,000				
	1,860,000	1,853,164	6,836	—
SOCIAL INSURANCE				
E.—Payment to the Social Insurance Fund under Section 122(9) of the Social Welfare (Consolidation) Act, 1981 ...				
<i>Original</i> £409,720,000				
<i>Less Supplementary</i> 8,280,000				
	401,440,000	401,440,000	—	—
SOCIAL ASSISTANCE				
F.—Old Age and Blind Pensions (Non-Contributory)				
<i>Original</i> £286,140,000				
<i>Supplementary</i> 7,300,000				
	293,440,000	291,182,089	2,257,911	—
G3.—Child Benefit				
<i>Original</i> £214,230,000				
<i>Supplementary</i> 1,500,000				
	215,730,000	215,051,042	678,958	—
H1.—Unemployment Assistance				
<i>Original</i> £412,780,000				
<i>Supplementary</i> 6,400,000				
	419,180,000	415,370,150	3,809,850	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—Widows' and Orphans' Non-Contributory Pensions				
Original	£42,880,000			
Supplementary	600,000			
	43,480,000	42,588,541	891,459	—
J.—Miscellaneous Grants				
Original	£130,280,000			
Supplementary	1,350,000			
	131,630,000	131,583,842	46,158	—
K.—Social Assistance and Other Allowances				
Original	£62,510,000			
Supplementary	3,100,000			
	65,610,000	66,038,802	—	428,802
L.—Rent Allowances in accordance with Section 23 of the Housing (Private Rented Dwellings) Act, 1982				
Original	£1,200,000			
Less Supplementary	200,000			
	1,000,000	1,011,508	—	11,508
M.—Family Income Supplement				
Original	£4,800,000			
Less Supplementary	400,000			
	4,400,000	4,372,656	27,344	—
N.—Anti-Poverty Programme				
Original	£1,300,000			
Less Supplementary	300,000			
	1,000,000	999,624	376	—
O.—Grants to Voluntary Bodies in the Social Services Area	750,000	739,988	10,012	—
P.—National Pensions Board	50,000	11,872	38,128	—
Q.—Pilot Schemes for the Unemployed ...	170,000	219,999	—	49,999
S.—Extra Statutory Grants	—	11,223	—	11,223
T.—Losses	—	179,810	—	179,810
GROSS TOTAL				
Original	£1,641,625,000			
Supplementary	10,040,000			
	£ 1,651,665,000	1,644,313,454	8,038,775	687,229
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £7,351,546	
Deduct—				
R.—Appropriations in Aid				
Original	£45,680,000			
Less Supplementary	460,000			
	45,220,000	45,385,853		Surplus of Appropriations in Aid realised £165,853
NET TOTAL				
Original	£1,595,945,000			
Supplementary	10,500,000			
	£ 1,606,445,000	1,598,927,601		Total Surplus to be surrendered £7,517,399

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

P.—The saving arose mainly because the Board's expenses on accommodation were less than anticipated.

Q.—The excess arose because it was decided to continue the Pilot Schemes beyond the period initially envisaged.

S.—Grants made on grounds of equity in cases of non-contributory old age and widows' pensions, and child benefit where payment was not practicable within the prescribed periods (S.88/1/48).

T.—The charge to this Subhead comprises—

	£
1. Assistance paid in error and irrecoverable (F.46/3/54)	168,013
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)	11,724
3. Remittances received and lost in the internal post (S.73/25/78)	73
	<u>£179,810</u>

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Social Insurance Fund and the Occupational Injuries Fund		
<i>Original</i> £43,010,000		
<i>Less Supplementary</i> 700,000		
	42,310,000	42,263,000
2. Contributions from County Borough and Urban Area Councils under Section 153 of the Social Welfare (Consolidation) Act, 1981	620,000	544,639
3. Recoveries of Social Assistance overpaid		
<i>Original</i> £560,000		
<i>Supplementary</i> 240,000		
	800,000	1,008,428
4. Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	1,150,000	1,196,735
5. Recoupment in respect of staff on loan to outside bodies... ..	80,000	124,332
6. Recoupment by EEC of certain travelling expenses	30,000	18,281
7. Sale of computer equipment	150,000	150,000
8. Miscellaneous	80,000	80,438
TOTAL		
<i>Original</i> £45,680,000		
<i>Less Supplementary</i> 460,000		
	<u>£45,220,000</u>	<u>£45,385,853</u>

2. Contributions due in December 1987 were not received until 1988.

3, 5 and 6. Receipts under these heads cannot be accurately forecast.

EXTRA REMUNERATION

The total number of officers who received extra remuneration was two thousand five hundred and twenty-nine. One hundred and ten Social Welfare Officers, thirty Higher Executive Officers, eighty-four Executive Officers, one hundred and sixty Staff Officers, three hundred and seven Clerical Officers, three hundred and fifty-nine Clerical Assistants, fifteen Paperkeepers, two Key Punch Operators, fifty-three Messengers, two Nightwatchmen and five Cleaners received sums ranging from £401 to £8,146 for the performance of overtime. The total amount paid for overtime by the Department during the year was £1,541,101.

The Chief Inspector received £1,400 in respect of work arising from his membership of the Legal Aid Board. One Local Agent received £14,480 as a Community Welfare Officer and a second Local Agent received £2,462 for the service of postman. An Assistant Principal Officer received £837 for marking examination papers.

A total of nineteen officers received allowances totalling £3,839 in respect of delegate allowances at meetings abroad. Of this two officers received sums in excess of £400 and up to £892.

NOTES

Ex-gratia lump sums totalling £16,058 were paid to ninety-seven officers of various grades in respect of outstanding adjudication awards. Amounts paid varied from £13 to £185 (E.157/14/86).

Ex-gratia payments totalling £761 were made to twenty-one officers who while on official duties sustained loss of or damage to personal property (E.109/41/41).

Payments of £1,100 were made to twenty officers under the Input Scheme (DPS 6/84).

Ex-gratia payments totalling £13 were made to two officers who while on official duties sustained minor injuries.

An *ex-gratia* payment of £30 was made to a person to refund the cost of providing duplicate birth and marriage certificates, after the loss of the original documentation (S.73/25/78).

Ex-gratia compensation payments totalling £916 were made to three pensioners (S.73/16/85).

Twelve Visual Display Units were provided to the Eastern Health Board, without payment.

A Phone system valued at £2,365 was transferred to this Department from the Office of the Farm Tax Commissioner, without payment.

Six photocopiers valued at £9,966 were transferred to this Department from the Office of the Farm Tax Commissioner, without payment.

This Account includes the cost of a Clerical Assistant on loan to another Department, without repayment. A Clerical Assistant in a Dublin Employment Exchange resigned after it was discovered that he had defrauded the Department of £8,813. The sentence was deferred for one year to allow restitution to be made. The amount of the fraud outstanding is £4,813.

A Clerical Officer in a Dublin Employment Exchange resigned following suspension from duty when it was discovered that he had misappropriated a total of £13,076. The case was deferred for two years and a suspended sentence would be applied providing that the defendant was of good behaviour for that period. The full amount of the fraud was refunded.

A Clerical Officer in a Dublin Employment Exchange resigned when a fraud involving £1,607 was uncovered. No charges were brought in this case. £1,534 was refunded.

A Staff Officer resigned and was subsequently convicted of defrauding the Department of £4,117 while in employment as a Clerical Officer in a Dublin Employment Exchange. A three year suspended sentence was imposed on the undertaking by the accused to enter a bond of £200 to keep the peace for two years. The total amount was refunded in this case.

A Clerical Assistant was charged with defrauding the Department of £3,334 while employed in two Dublin Employment Exchanges. The case was put back for two years and providing that the accused was of good behaviour a suspended sentence would be applied. The full amount was recovered.

A Clerical Assistant resigned and was convicted of fraudulently obtaining £549 by constructing false pay vouchers in a Dublin Employment Exchange. He was sentenced to three months imprisonment which was suspended on appeal. The full amount was recovered.

A Staff Officer in a Dublin Employment Exchange resigned after it was discovered that he had misappropriated £201. A suspended sentence of three months was imposed. The full amount was recouped.

A Staff Officer was charged with defrauding the Department of £2,978 while employed in a Dublin Employment Exchange. A sentence of two years was passed to be suspended on condition that the Defendant enter a bond of £5,000 to keep the peace. £2,977 was refunded.

A Clerical Officer in a Limerick Employment Exchange misappropriated £3,162 by issuing duplicate pay vouchers. He resigned his post and left the country before charges could be made. The balance outstanding is £2,260.

A Temporary Messenger was convicted of the theft of butter vouchers in a Dublin Employment Exchange amounting to £329. He was charged and received the Probation Act. The balance outstanding is £78.

A researcher was engaged on a contract basis at a cost of £3,950 to carry out a study for the National Pensions Board.

In addition to cash recoveries of overpayments accounted for under Subhead R, recoveries as under, in respect of overpayments included in the relevant Accounts of previous years, have been made by deductions from assistance to which the persons concerned were entitled.

	£
Child Benefit	63,451
Family Income Supplement	5,035
Rent Allowances	1,287
Old Age and Blind Pensions (Non-Contributory)	92,224
Deserted Wives' Allowances	29,249
Prisoners' Wives' Allowances	6,549
Single Women's Allowances	2,763
Unmarried Mothers' Allowances	109,964
Widows' and Orphans' Pensions (Non-Contributory)	127,297
Unemployment Assistance	131,705

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).

	£
Child Benefit	103,378
Free Electricity	343
Old Age and Blind Pensions (Non-Contributory)	94,756
Deserted Wives' Allowances	82,643
Prisoners' Wives' Allowances	5,534
Single Women's Allowances	1,434
Unmarried Mothers' Allowances	415,162

J. DOWNEY,
Oifigeach Cuntasaiochta.

AN ROINN LEASA SHÓISIALAIGH,
29 Aibreán, 1988.

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.

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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 ...	5,278,000	5,273,503	4,497	—
A.2.—Consultancy Services	776,000	777,907	—	1,907
B.1.—Travelling and Incidental Expenses	400,000	355,724	44,276	—
B.2.—Office Machinery and other Office Supplies	200,000	203,852	—	3,852
B.3.—Postal and Telecommunications Services	330,000	308,837	21,163	—
C.—Superintendent and District Registrars	10,000	6,974	3,026	—
D.—Expenses in connection with the World Health Organisation and other International Bodies	355,000	327,006	27,994	—
E.—Statutory Inquiries	1,000	1,082	—	82
F.—Developmental, Consultative and Advisory Bodies	1,550,000	1,510,544	39,456	—
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> £660,736,000				
<i>Supplementary</i> 25,000				
	660,761,000	661,961,000	—	1,200,000
G.2.—Grants to Health Boards in respect of expenditure on cash allowances and cash grants				
<i>Original</i> £67,700,000				
<i>Supplementary</i> 775,000				
	68,475,000	68,475,000	—	—
G.3.—Grants to Health Boards to meet the expenses of the General Medical Services (Payments) Board				
<i>Original</i> £107,800,000				
<i>Supplementary</i> 3,001,000				
	110,801,000	110,801,000	—	—
G.4.—Grants on behalf of Health Boards to certain other health bodies... ..	290,772,000	289,572,000	1,200,000	—
G.5.—Payments to Health Agencies in respect of balances of grants for years prior to 1987	97,873,000	97,873,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.6.—Payments in respect of disablement caused by Thalidomide	100,000	100,884	—	884
G.7.—Payments in respect of persons claiming to have been damaged by vaccination	90,000	20,000	70,000	—
G.8.—Grant to National Social Service Board	580,000	580,000	—	—
G.9.—Grants to Research Bodies ...	2,300,000	2,300,000	—	—
H.—Grants to Adoption Societies	200,000	199,670	330	—
I.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid) ...	90,000	90,000	—	—
J.—Building, Equipping and Furnishing of Hospitals and other Health Facilities	57,563,000	57,614,700	—	51,700
MISCELLANEOUS				
K.—Dissemination of Information on Health and Health Services	80,000	105,323	—	25,323
L.—Vaccine Lymph Supply	7,000	1,584	5,416	—
GROSS TOTAL				
Original £1,294,791,000				
Supplementary 3,801,000				
£ 1,298,592,000	1,298,592,000	1,298,459,590	1,416,158	1,283,748
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £132,410	
Deduct—				
M.—Appropriations in Aid				
Original £126,000,000				
Supplementary 3,800,000				
129,800,000	129,800,000	129,867,168		Surplus of Appropriations in Aid realised £67,168
NET TOTAL				
Original £1,168,791,000				
Supplementary 1,000				
£ 1,168,792,000	1,168,792,000	1,168,592,422		Total Surplus to be surrendered £199,578

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—The saving was due largely to a continuous stringent approach to official entertainment and travelling expenditure.
- B.3.—A stringent control on use of postal services and a monitoring system on telephone calls within the Department has helped to reduce costs.
- C.—The saving was the result of the late receipt of some claims for expenses and a decision not to pay increased rent allowances to Registrars of Marriages.
- 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.

G.1. and G.4.—The excess and saving respectively were due to the transfer of James Connolly Memorial Hospital to the Eastern Health Board.

G.7.—The saving was due to offers of the *ex-gratia* payments being taken up in the course of the year by only two of the remaining persons eligible for the payment.

K.—The excess was due mainly to increased advertising concerning health services entitlement.

L.—The saving was due to the demand for vaccines being less than anticipated.

APPROPRIATIONS IN AID

		Estimated £	Realised £
1. Receipts from health contributions			
<i>Original</i>	£99,000,000		
<i>Supplementary</i>	1,900,000		
		100,900,000	100,697,398
2. Recovery of cost of Health Services provided under regulations of the European Economic Community			
<i>Original</i>	£26,000,000		
<i>Supplementary</i>	1,900,000		
		27,900,000	27,985,551
3. Recovery from U.K. Department of Health and Social Security of their share of the cost of Leopardstown Park Hospital.		600,000	589,910
4. Searches and certified copies of entries of Births, Deaths and Marriages		100,000	117,005
5. Recoupment of certain travelling expenses and subsistence allowances from the EEC, etc.		30,000	44,376
6. Miscellaneous		270,000	432,928
TOTAL			
<i>Original</i>	£126,000,000		
<i>Supplementary</i>	3,800,000		
		£129,800,000	£129,867,168

4. The surplus was due mainly to increases in charges for certified copies of births, deaths and marriages.

5. The increased cost of foreign travel recouped to the Department was mainly responsible.

6. The surplus was due to an increase in fees and a greater number of licence renewals for proprietary medicines than was anticipated.

EXTRA REMUNERATION

Overtime was paid to forty-nine officers during the year at a total cost of £6,558. One officer received a sum of £544 in respect of overtime.

A total of £10,963 was paid to forty-two officers in respect of delegate allowances at meetings abroad. Eight officers received sums varying from £427 to £1,108.

NOTES

1. A sum of £545, stolen from an officer while making a bank lodgement, was written off during the year (F.72/21/85).

2. *Ex-gratia* payments totalling £55 were paid to three officers in respect of loss of or damage to clothing, etc. in the course of official duties (E.109/41/41).

Vote 47

3. Additional amounts of £570,000 and £430,000 were drawn from the Vote for Increases in Remuneration and Pensions (No. 50) and combined with the provisions in Subheads G.1 and G.4.
4. Repayable advances of £300,000 were issued to An Bord Altranáis in 1986 to meet certain financial commitments. Of this amount £100,000 was repaid in 1987.
5. *Ex-gratia* lump sums totalling £15,200 were paid to sixty-four officers in respect of certain outstanding adjudication awards. Amounts paid varied from £165 to £614 (E.157/14/86 and E.166/19/84).
6. Expenditure in respect of Commissions etc. on account of which payments were made in the year ended 31st December, 1987:

Commission, etc.	Year of Appointment	Total Expenditure to 31st December, 1987
Commission on Health Funding	1987	£ 18,175

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1987

	£	£
Receipts from Vote 51		4,834,234
Payments:		
Health Boards	2,033,016	
Hospitals	2,791,623	
		<u>4,824,639</u>
Balance at 31st December, 1987		£ 9,595

NATIONAL LOTTERY SUSPENSE ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1987

	£	£
Receipts from Fund for distribution of Surplus of National Lottery ((Grant-in-Aid) Account (Vote 7)		3,584,500
Payments:		
Health Education Bureau	1,783,000	
Other Health agencies and organisations (see Schedule)..	1,574,500	
		<u>3,357,500</u>
Balance at 31st December, 1987		£ 227,000

Vote 47

SCHEDULE OF PAYMENTS FROM NATIONAL LOTTERY SUSPENSE ACCOUNT

	£
Treasurer, Kilrush Community Hospital	45,000
Cavan Mens Association	13,000
Brothers of Charity Services	3,000
Ballymun Youth Action Group	5,000
St. Michaels House	50,000
Anna Liffey Drug Counselling Services	20,000
Coolmine Therapeutic Community	20,000
Multiple Sclerosis Care Foundation	65,000
Midland Health Board	25,000
Southern Health Board	148,500
Mid-Western Health Board	80,000
Western Health Board	263,000
North Eastern Health Board	88,000
South Eastern Health Board	234,000
North Western Health Board	165,000
Eastern Health Board	350,000
	<hr/>
	£1,574,500

P. W. FLANAGAN,
Accounting Officer.

DEPARTMENT OF HEALTH,
14th April, 1988.

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

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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 ...	3,080,000	3,068,658	11,342	—
A.2.—Consultancy Services	406,000	442,057	—	36,057
B.1.—Travelling and Incidental Expenses	487,000	447,732	39,268	—
B.2.—Office Machinery and other Office Supplies	180,000	177,262	2,738	—
C.1.—Postal and Telecommunications Services	198,000	197,951	49	—
C.2.—Advertising and Publicity	50,000	92,974	—	42,974
D.—Geological Survey	325,000	299,949	25,051	—
E.—Minerals Development	60,000	34,019	25,981	—
F.1.—Energy Conservation	280,000	230,303	49,697	—
F.2.—Currency Exchange Loss on certain Industrial Credit Corporation plc. Foreign Borrowing from Energy Global Loan Scheme	20,000	48,526	—	28,526
G.—Subscriptions to International Organisations	267,000	227,076	39,924	—
H.—Rural Electrification	2,203,000	2,202,239	761	—
I.—An Bord Fuinnimh Núicléigh — Grant-in-Aid for General Expenses	895,000	895,000	—	—
J.—Town Gas Subsidy	30,000	38,453	—	8,453
K.—Training of Irish Personnel in Petroleum Related Disciplines	71,000	57,566	13,434	—
L.—State Support for Mining Operations	1,000	125,000	—	124,000
M.—Bord na Móna—Grants for Private Bog Development	1,000,000	1,000,001	—	1
N.—New and Renewable Sources of Energy	131,000	62,251	68,749	—
O.—Miscellaneous Payments	79,000	77,572	1,428	—
P.—FEOGA—Western Aid Electrification	1,270,000	797,366	472,634	—
GROSS TOTAL	£ 11,033,000	10,521,955	751,056	240,011

Vote 48

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
			Surplus of Gross Estimate over Expenditure £511,045	
	Estimated	Realised	Surplus of Appropriations in Aid realised £165,243	
<i>Deduct—</i> Q.—Appropriations in Aid	1,384,000	1,549,243		
NET TOTAL	£ 9,649,000	8,972,712	Total Surplus to be surrendered £676,288	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Marathon Royalties from Kinsale Gas Field... .. £1,067,745

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The excess was due to a greater than anticipated need for funds for the gas programme following a number of gas explosions in early 1987.
- B.1.—Travelling and incidental expenses were kept to a minimum resulting in a saving.
- C.2.—The excess was due to the expenditure on publication of statutory notices of the grant of mineral prospecting licences. The number of applications for such licences was greater than had been anticipated.
- D.—Continuing controls on expenditure under this heading resulted in a saving.
- E.—Saving was due to lower than anticipated expenditure on the making safe of old mineshafts.
- F.1.—The saving arose because anticipated expenditure on certain projects did not materialise.
- F.2.—Accurate estimation of these costs is difficult as they are subject to currency exchange rate fluctuation.
- G.—The cost of subscriptions particularly in the case of the International Atomic Energy Agency and International Energy Agency Programmes was less than anticipated.
- J.—Costs associated with the termination of the town gas subsidy were greater than anticipated.
- K.—Anticipated demands from certain Departments and Organisations did not materialise.
- L.—Due to an unforeseen cash shortfall, funds were provided to the Receiver of Avoca Mines Ltd. to facilitate the early conclusion of the Receivership.
- N.—Anticipated expenditure on windpower projects was less than anticipated and anticipated expenditure on other projects did not materialise.
- P.—The demand for grants under this scheme was considerably less 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)	9,000	—
2. Repayments of travel costs of certain journeys to EEC	37,000	40,614
3. Receipts under the Minerals Development Act, 1940, and the Petroleum and other Minerals Development Act, 1960	932,000	1,068,934
4. Receipts from EEC in respect of specific surveys	1,000	—
5. Geological survey, receipts from sale of aerial photographs, maps, etc.	22,000	27,440
6. Receipts from EEC in respect of FEOGA programme	341,000	334,797
7. Receipts from EEC in respect of New and Renewable Energy Sources Programme	40,000	24,206
8. Funds provided by certain holders of exclusive offshore petroleum licences for training, education of Irish Personnel... ..	1,000	52,500
9. Miscellaneous	1,000	752
	<u>£1,384,000</u>	<u>£1,549,243</u>

1. No receipts were realised in 1987 because no Order was made by the Minister for contributions by the gas utilities to this Fund.
2. Accurate estimation of these receipts is difficult since payments of refunds by the EEC are made at irregular intervals.
3. The surplus is due to higher than expected receipts from Royalties and the issue of Mineral Prospecting Licences and Petroleum Exploration Licences, etc.
4. No state funded Irish project qualifying for EEC assistance emerged, hence no receipts were realised against the token provision.
5. It is impossible to accurately forecast the demand for these items.
7. Expenditure on grant aided projects was less than had been anticipated, hence reduced receipts from the EEC.
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-seven officers during the year at a total cost of £27,731. Twenty-three officers received amounts varying from £410 to £2,321.

A total of twenty-three officers received allowances in respect of duties as delegates at meetings abroad (mainly EEC). Of this total, five officers received sums varying from £473 to £1,367. The total amount paid was £6,601.

NOTES

£1,574,344 was received from the EEC under the VALOREN Programme, an EEC regional policy development measure (under which Ireland's maximum entitlement approximates to £19.4m over five years), which provides funding for projects such as bog development and greater efficiency in energy use.

Vote 48

Ex-gratia lump sums varying from £4 to £175 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 £4,198 (E.157/14/86).

In accordance with an award to grades linked for pay purposes to Engineer Grade I, *ex-gratia* payments of £614 each were paid to three Principal Geologists (E.166/18/84, E.166/19/84).

An *ex-gratia* payment of £14 was paid to one officer in respect of damage to personal effects in the course of official duties (E.109/41/41).

An *ex-gratia* payment of £40 was paid to one officer in respect of personal injury while on official duties (E.109/83/67).

STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31ST DECEMBER, 1987

	£
Bula Ltd.	956,296
Interest accrued as at 31st December, 1987....	989,108

J. C. HOLLOWAY,
Accounting Officer.

DEPARTMENT OF ENERGY,
28th April, 1988.

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

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

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1987

	£
Receipts from Vote 51 ...	41,383
Payments ...	35,869
Balance at 31st December, 1987 ...	£ 5,514

The payment of £35,869 was in respect of an established civil servant.

The balance of £5,515 represents the amount deducted in connection with the Widows and Orphans Pension Scheme.

No official of the Nuclear Energy Board availed of the Scheme in 1987.

J. C. HOLLOWAY,
Accounting Officer.

DEPARTMENT OF ENERGY,
28th April, 1988.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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 ...	13,379,000	13,365,918	13,082	—
A.2.—Consultancy Services	1,000	10,701	—	9,701
B.1.—Travelling and Incidental Expenses	2,949,000	2,840,852	108,148	—
B.2.—Postal and Telecommunications Services	655,000	849,655	—	194,655
B.3.—Office Machinery and other Office Supplies	321,000	376,938	—	55,938
C.1.—Payment to Grant-in-Aid Fund for the Acquisition of Land (Grant-in-Aid)	5,200,000	5,200,000	—	—
C.2.—Forest Development and Management	32,477,000	32,115,001	361,999	—
C.3.—Sawmilling	420,000	390,824	29,176	—
D.—Grants for Afforestation Purposes, etc., including promotion thereof ...	1,945,000	1,888,514	56,486	—
E.—Forestry Education	184,000	185,741	—	1,741
F.—John F. Kennedy Park	238,000	233,289	4,711	—
G.—Game Development and Management	561,000	560,363	637	—
H.—Wildlife Conservation	154,000	158,748	—	4,748
I.—Agency, Advisory and Special Services	268,000	237,644	30,356	—
GROSS TOTAL	£ 58,752,000	58,414,188	604,595	266,783
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £337,812	
Deduct— J.—Appropriations in Aid	22,165,000	22,787,567	Surplus of Appropriations in Aid realised £622,567	
NET TOTAL	£ 36,587,000	35,626,621	Total Surplus to be surrendered £960,379	

Vote 49

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—A sum of £645,000 was received from the Vote for Increases in Remuneration and Pensions (No. 50).
- A.2.—Excess arose from the necessity to engage consultants to advise on future development in the pulpwood sector. The Industrial Development Authority paid 50% of the costs involved.
- B.2.—Expenditure on telephones was greater than expected due to increased activity on harvesting and planting.
- B.3.—Excess was due to increased expenditure on computer equipment including the completion of a 1986 project.
- C.3.—The saving was due to a reduction in the workforce arising from retirements and the embargo on recruitment of staff.
- I.—Saving was due to the rationalisation of research projects to make them more cost effective.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
FOREST RECEIPTS:		
Sales of Timber	19,970,000	19,439,702
Rents (housing, grazing, shooting, etc.)	114,000	211,090
Sale of houses to Foresters... ..	84,000	107,708
Sales of plants, refunds of travelling expenses, etc. (a)	1,609,000	2,592,275
Receipts from Killykeen Holiday Complex	88,000	58,029
SAWMILL RECEIPTS:		
Receipts from Sawmills (Subhead C.3.)	300,000	378,763
	<u>£22,165,000</u>	<u>£22,787,567</u>

Rents—
Demand for lettings was buoyant.

Sale of Houses to Foresters—
More sales were closed than had been anticipated when the estimate was prepared.

Miscellaneous (a)—
Provision had not been made for a refund from the Receiver of Chipboard Products Limited (In Receivership and Liquidation); receipts from EEC in respect of private planting were higher than expected and amenity receipts also increased.

Killykeen Holiday Complex—
Occupancy was lower than expected at this newly-opened facility.

Sawmill Receipts—
A new product (amenity furniture) was very successful.

(a) Miscellaneous Appropriations in Aid comprise:—

	£
Receipts from EEC in respect of planting grants under Western Package	1,763,162
Receipts from Receiver, Chipboard Products Limited (In Receivership and Liquidation)	348,571
Sales of plants and seeds	162,089
Amenity receipts	136,483
Sale of scrap	63,159
Sale of venison and live deer	38,649
Courses	26,690
Compensation	19,451
Refund of air fares	14,034
Trees for Ireland	7,181
Receipts from EEC Social Fund	3,764
Miscellaneous	9,042
	<u>£2,592,275</u>

EXTRA REMUNERATION

Six officers received sums ranging from £519 to £2,837 in respect of overtime. A total of £12,296 was paid to forty-six officers for overtime.

Two officers were paid £496 and £415 respectively, in respect of attendance at meetings abroad. The total amount paid was £2,203 to thirteen officers.

A Forester was paid £572 for the performance of higher duties. The total amount paid was £1,458 to nine officers.

NOTES

1. A total of £493,119, comprising £395,896 damages in thirteen cases and £97,223 costs in eleven cases, was paid in respect of personal injury claims by employees arising out of accidents at work (E.112/24/85, E.112/13/86, E.112/15/87, E.112/50/86, E.112/23/87, E.112/12/86, E.112/14/87, E.112/34/86, E.112/49, E.112/21/87, E.112/59/86, E.112/6/86, E.112/9/86, E.112/5/86, E.112/10/86).
2. £309,070 comprising £280,000 damages in four cases and £29,070 costs in two cases was paid in respect of claims arising out of accidents in four forests (S.86/4/77 and S.86/4/87).
3. £24,418, including *ex-gratia* payments of £300 and £47, was paid in respect of seven claims arising from the operation of the Forest Service (S.102/4/87, S.86/4/77, D.305/1/63).
4. £4,053 including £1,553 costs, was paid to an officer who was involved in an accident at work (E.112/63/86).
5. A total of £3,855, comprising £3,300 damages and £555 costs, was paid in respect of two claims arising out of accidents involving vehicles owned by the Forest Service (S.86/4/77 and S.86/6/77).
6. £2,438 including £45 interest, was paid to a Local Authority in respect of its legal costs in defending a malicious damages action which was initiated by the Department and subsequently withdrawn (S.86/7/39).
7. £125, including *ex-gratia* payments totalling £101 in three cases, was paid in respect of five minor items of loss (E.109/83/67 and D.305/1/63).
8. *Ex-gratia* lump sums totalling £205,953 were paid to five hundred and thirty-seven officers of various grades in respect of outstanding adjudication awards. Amounts paid varied from £17 to £614 (E.157/14/86 and Department of Finance sanction dated 24th June, 1987).

The following items were written off:—

9. £200,237 — losses resulting from forest fires (S.86/7/39 and D.305/1/63).
10. £48,486 — losses in respect of thefts of property (S.86/4/77 and D.305/1/63).
11. £1,503 — unrecovered overpayments of wages (D.305/1/63).
12. £43,244 — in respect of bad debts (S.86/4/77 and D.305/1/63).
13. £341 — in respect of damage caused by vandals (D.305/1/63).
14. £566 — in respect of deficiencies of stock at Killykeen Chalets (D.305/1/63).
15. Office equipment valued at £4,666 was transferred without charge from the office of the Farm Tax Commissioner (S.213/19/86).

DETAILS OF EXPENDITURE ON COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES

Group or Council	Year of Appointment	Expenditure	
		Total for year ended 31st December, 1987	Total expenditure to 31st December, 1987
		£	£
Wildlife Advisory Council ...	1978	11,221	105,786

STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., AT 31ST DECEMBER, 1987

	£
Chipboard Products Ltd.	105,276
Interest accrued as at 31st December, 1987....	478,768

Note: A sum of £348,571, paid by the Receiver in July 1987, was used to reduce the principal outstanding.

Vote 49

GRANT-IN-AID FUND FOR THE ACQUISITION OF LAND

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1987

	£
Balance on 1st January, 1987... ..	1,932,438
Grant-in-Aid, 1987	5,200,000
Amounts received from sundry sources for sale of land, etc.	161,357
	<hr/>
Expenditure, 1987	7,293,795
	4,913,115
	<hr/>
Balance on 31st December, 1987	£2,380,680

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1987

	£
Receipts from Vote 51	—
Payments	5,536
	<hr/>
Balance at 31st December, 1987	£5,536 (Dr.)

J.C. HOLLOWAY,
Accounting Officer.

DEPARTMENT OF ENERGY,
28th April, 1988.

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-Reachtairé Cuntas agus Ciste.

ABSTRACT ACCOUNT OF SAWMILLING OPERATIONS FOR THE YEAR ENDED 31st DECEMBER, 1987

MANUFACTURING ACCOUNT

	Cong	Dundrum	Total		Cong	Dundrum	Total
	£	£	£	Trading Account — Cost of Goods produced	£	£	£
Value of Raw Material	77,060	76,743	153,803		283,269	285,696	568,965
Carriage Inwards	25,519	23,729	49,248				
Cost of raw material	102,579	100,472	203,051				
Factory Wages	159,698	157,570	317,268				
Electricity	14,459	13,763	28,222				
Repair and Maintenance	6,533	13,891	20,424				
£	283,269	285,696	568,965		283,269	285,696	568,965

TRADING ACCOUNT

	Cong	Dundrum	Total		Cong	Dundrum	Total
	£	£	£	Sales	£	£	£
Stock of finished goods at 1st January, 1987	47,694	93,235	140,929		307,238	349,194	656,432
Add cost of goods produced	283,269	285,696	568,965				
Less stock of finished goods at 31st December, 1987	330,963	378,931	709,894				
	42,840	68,928	111,768				
Cost of goods sold (a)	288,123	310,003	598,126				
Profit and Loss Account — Gross Profit	19,115	39,191	58,306				
£	307,238	349,194	656,432		307,238	349,194	656,432

(a) (Including supplies for Department's use).

PROFIT AND LOSS ACCOUNT

	Cong		Dundrum		Total			Cong		Dundrum		Total	
	£		£		£			£		£		£	
Foresters' Salaries and other expenses	31,637		33,571		65,208		Trading Account — Gross Profit ...	19,115		39,191		58,306	
Insurance (notional)	3,624		3,875		7,499								
Depreciation — Buildings	6,313		4,848		11,161			26,498		9,764		36,262	
Depreciation — Machinery	4,039		6,661		10,700			45,613		48,955		94,568	
	£		£		£								
	45,613		48,955		94,568								
Gross Capital Investment in Fixed Assets at 31st December, 1986							Net Capital Investment in Fixed Assets at 31st December, 1986	362,043		380,587		742,630	
Less Aggregate Depreciation to 31st December, 1986								80,602		91,440		172,042	
Net Capital Investment in Fixed Assets at 31st December, 1986								281,441		289,147		570,588	
Add Capital Investment in Fixed Assets in year ended 31st December, 1987								12,400		16,027		28,427	
Less Depreciation in year ended 31st December, 1987 (as shown above)								293,841		305,174		599,015	
Net Capital Investment in Fixed Assets at 31st December, 1987..								10,352		11,509		21,861	
Add Value of Stock at 31st December, 1987								283,489		293,665		577,154	
Capital Employed at 31st December, 1987								42,840		68,928		111,768	
								326,329		362,593		688,922	

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.

DEPARTMENT OF ENERGY, FOREST SERVICE,
28th April, 1988.

J.C. HOLLOWAY,
Accounting Officer.

INCREASES IN REMUNERATION AND PENSIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1987, 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...	6,700,000	4,517,500	2,182,500	—
	£ 6,700,000	4,517,500	2,182,500	—

Surplus to be surrendered £2,182,500

EXTRA RECEIPT PAYABLE TO THE EXCHEQUER

Saving in 1986 from allocation from Vote 51 to the Department of Industry and Commerce £7,118

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The saving arose from the offsetting of savings on individual Votes against the cost of increases in remuneration and pensions.

EXPENDITURE

Vote No.	Service	£	£
2	Houses of the Oireachtas and the European Assembly	—	
	Ciste Pinsean Thithe an Oireachtais (Comhaltai)	822,000	822,000
7	Office of the Minister for Finance	—	
	Economic and Social Research Institute	18,000	18,000
10	Public Works and Buildings		198,000
13	Office of the Attorney General		35,000
17	Valuation and Ordnance Survey		200,000
22	Superannuation and Retired Allowances		1,250,000
24	Garda Síochána		220,000
27	Land Registry and Registry of Deeds		23,000
34	Higher Education	—	
	Dublin Dental Hospital	18,000	
	Dublin Institute for Advanced Studies	17,000	
			35,000
37	Agriculture and Food	—	
	Coras Beostoic agus Feola	31,000	31,000
39	Industry and Commerce	—	
	National Board for Science and Technology	29,000	
	National Micro-Electronics Research Centre	11,500	
			40,500

Vote 50

EXPENDITURE

Vote No.	Service	£	£
47	Health	—	
	Grants to Health Boards		
	Subhead G1	570,000	
	Subhead G4	430,000	
49	Forestry		1,000,000
			645,000
	TOTAL	£	4,517,500

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
8th April, 1988.

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

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

PUBLIC SERVICE EARLY RETIREMENT PAYMENTS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1987, compared with the sum granted, for the payment of lump sum and related payments resulting from early retirement in the public service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Lump Sum and Related Payments resulting from Early Retirement in the Public Service				
Original Nil				
Supplementary £10,000,000	10,000,000	8,415,720	1,584,280	—
£	10,000,000	8,415,720	1,584,280	—

Surplus to be surrendered £1,584,280

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The saving arose because claims for recoupment submitted by Departments were less than estimated.

DEPARTMENT OF FINANCE,
26 Aibreán, 1988.

S. P. CROMIEN,
Accounting Officer.

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

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

ISSUES DURING 1987 FROM VOTE 51 TO OTHER VOTES

Number of Vote	Department, etc.	Amount
		£
7	Finance	72,848
10	Public Works and Buildings	373,853
17	Valuation and Ordnance Survey	27,912
23	Office of the Minister for Justice	41,383
24	Garda Síochána	7,278
29	Office of the Minister for Environment	51,528
35	Marine	63,924
37	Agriculture and Food	2,076,528
39	Industry and Commerce	706,430
40	Tourism and Transport	118,419
47	Health	4,834,234
48	Energy	41,383
	TOTAL £	8,415,720

DEPARTMENT OF FINANCE,
26 Aibreán, 1988.

S. P. CROMIEN,
Accounting Officer.

CONTINGENCY FUND DEPOSIT ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1987

Receipts		Payments	
	£		£
Balance at 1st January, 1987	20,000	Department of Tourism and Transport:	
Department of Tourism and Transport:		In respect of salary payments due to the Minister and Departmental Secretary	9,000
Recoupment of salary payments to the Minister and Departmental Secretary	9,000	Department of the Marine:	
Department of the Marine:		In respect of salary payments due to the Minister and Departmental Secretary	8,829
Recoupment of salary payments to the Minister and Departmental Secretary	8,829	Balance at 31st December, 1987	20,000
	37,829		37,829

S. P. CROMIEN,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th April, 1988.

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

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

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APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1987 AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

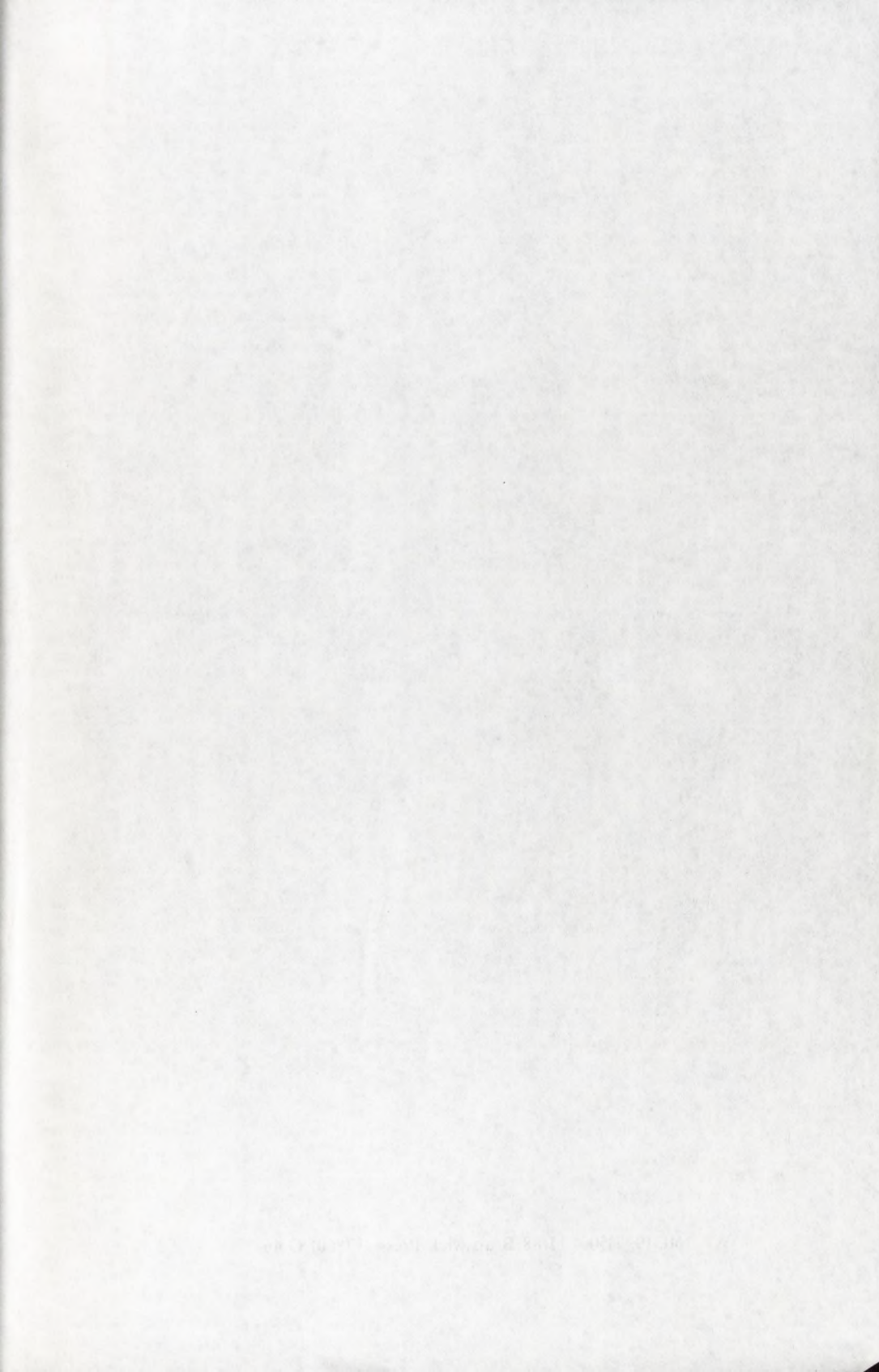
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